

Sales Tax on Services

A Tax by Tax and State by State Comparison

Joint Committee on Tax Policy
93rd General Assembly
October 2005

Table of Contents

Tax by Tax

I.	Agricultural Services	1
II.	Industrial and Mining Services	2
III.	Construction	3
IV.	Transportation Services	4
V.	Storage	5
VI.	Utility Services- Industrial Use	8
VII.	Utility Services- Residential Use	14
VIII.	Finance, Insurance, and Real Estate	18
IX.	Personal Services	19
X.	Business Services	27
XI.	Computer Services	38
XII.	Automotive Services	42
XIII.	Admissions and Amusements	45
XIV.	Professional Services	54
XV.	Leases and Rentals	55
XVI.	Fabrication, Installation, and Repair	66

State by State (and Washington D.C.)

Template and Totals	77
Alabama	77
Alaska	78
Arkansas	78
Arizona	78
California	79
Colorado	79
Connecticut	80
Delaware	80
District of Columbia	81
Florida	81
Georgia	82
Hawaii	82
Iowa	83
Idaho	83
Illinois	84
Indiana	84
Kansas	84
Kentucky	85
Louisiana	85
Maine	86
Maryland	86

Massachusetts	87
Michigan	87
Minnesota	88
Mississippi	88
Missouri	89
Montana	89
Nebraska	90
Nevada	90
New Hampshire	90
New Jersey	91
New Mexico	91
New York	92
North Carolina	92
North Dakota	93
Ohio	93
Oklahoma	94
Oregon	94
Pennsylvania	95
Rhode Island	95
South Carolina	96
South Dakota	96
Tennessee	96
Texas	97
Utah	97
Vermont	98
Virginia	98
Washington	99
West Virginia	99
Wisconsin	100
Wyoming	100
 Additional Questions Posed to States	 101
Missouri and Current Services Taxed	109
General Information about Taxes on Services	111

I. Agricultural Services

A. Soil Prep, Custom Bailing, Other Agricultural Services

1. Delaware- .384%
2. Hawaii- 4%
3. Mississippi- 7%
4. Washington- 1.5%

B. Veterinary Services (both large and small animals)

1. Delaware- .384%
2. Hawaii- 4%
3. New Mexico- 5%
4. South Dakota- 4%
5. Washington- 1.5%

C. Horse Boarding and Training (not Race Horses)

1. Delaware- .384%
2. Hawaii- 4%
3. New York- 4.25%
4. South Dakota- 4%
5. Washington- 1.5%
6. West Virginia- 6%

D. Pet Grooming

1. Arkansas- 6%
2. Delaware- .384%
3. Hawaii- 4%
4. Iowa- 5%
5. Kansas- 5.3%
6. Minnesota- 6.5%
7. Nebraska- 5.5%
8. New Jersey- 6%
9. New Mexico- 5%
10. New York- 4.25%
11. Pennsylvania- 6%
12. South Dakota- 4%
13. Tennessee- 7%
14. Texas- 6.25%
15. Utah- 4.75%
16. Washington- 1.5%
17. West Virginia- 6%
18. Wisconsin- 5%

E. Landscaping Services

1. Arkansas- 6%
2. Arizona- 5.6%
3. Connecticut- 6%
4. Delaware- .384%
5. Washington D.C.- 5.75%
6. Hawaii- 4%
7. Iowa- 5%

8. Indiana- 6%
9. Kansas- 5.3%
10. Minnesota- 6.5%
11. Mississippi- 7%
12. New Mexico- 5%
13. New York- 4.25%
14. Ohio- 6%
15. Pennsylvania- 6%
16. South Dakota- 4%
17. Texas- 6.25%
18. Washington- 6.5%
19. West Virginia- 6%
20. Wisconsin- 5%

II. Industrial and Mining Services

A. Metal, Non-metal, and Coal Mining Services

1. Delaware- .384%
2. Hawaii- 4%
3. Mississippi- 7%
4. New Mexico- 5%
5. South Dakota- 4%
6. Washington- .484%

B. Seismograph and Geophysical Services

1. Delaware- .384%
2. Hawaii- 4%
3. Mississippi- 7%
4. New Mexico- 5%
5. South Dakota- 4%
6. Washington- 1.5%

C. Oil Field Services

1. Arizona- 5.6%
2. Delaware- .384%
3. Hawaii- 4%
4. Kansas- 5.3%
5. Mississippi- 7%
6. New Mexico- 5%
7. South Dakota- 3%
8. Texas- 2.42%
9. Utah- 4.75%
10. Washington- 1.5%

D. Typesetting Service; Printmaking for the Print Trade

1. Arizona- 5.6%
2. California- 7.25%
3. Connecticut- 6%
4. Delaware- .384%
5. Hawaii- 4%

6. Idaho- 6%
7. Kansas- 5.3%
8. Louisiana- 4%
9. Michigan- 6%
10. Minnesota- 6.5%
11. Mississippi- 7%
12. Nebraska- 5.5%
13. New Mexico- 5%
14. South Dakota- 4%
15. Texas- 6.25%
16. Utah- 4.75%
17. Virginia- 5%
18. Washington- 6.5%
19. West Virginia- 6%
20. Wisconsin- 5%

III. Construction

A. *Gross Income of Construction Contractors*

1. Arizona- 5.6%
2. Connecticut- 6%
3. Delaware- .624%
4. Hawaii- 4%
5. Kansas- 5.3%
6. Mississippi- 3.5%
7. Montana- 1%
8. Nebraska- 5.5%
9. New Mexico- 5%
10. South Dakota- 2%
11. Texas- 6.25%
12. Washington- 6.5%

B. *Carpentry, Painting, Plumbing, and Similar Trades*

1. Arizona- 5.6%
2. Connecticut- 6%
3. Delaware- .624%
4. Hawaii- 4%
5. Iowa- 5%
6. Kansas- 5.3%
7. Mississippi- 7%
8. Nebraska- 5.5%
9. New Mexico- 5%
10. South Dakota- 2%
11. Texas- 6.25%
12. Washington- 6.5%
13. West Virginia- 6%

C. Construction Service (grading, excavating, etc)

1. Arizona- 5.6%
2. Connecticut- 6%
3. Delaware- .624%
4. Hawaii- 4%
5. Iowa- 5%
6. Mississippi- 7%
7. Nebraska- 5.5%
8. New Mexico- 5%
9. South Dakota- 2%
10. Texas- 6.25%
11. Washington- 6.5%

D. Water Well Drilling

1. Arizona- 5.6%
2. Connecticut- 6%
3. Delaware- .624%
4. Hawaii- 4%
5. Iowa- 5%
6. Kansas- 5.3%
7. Mississippi- 7%
8. New Mexico- 5%
9. South Dakota- 2%
10. Washington- 6.5%

IV. Transportation Services

A. Income from Intrastate Transportation of Persons

1. Arizona- 5.6%
2. Georgia- 4%
3. Hawaii- 4%
- 4. Missouri- 4.225%**
5. New Mexico- 5%
6. Ohio- 6%
7. Oklahoma- 4.5%
8. South Dakota- 4%
9. Utah- 4.75%
10. Washington- 1.926%
11. Wyoming- 4%

B. Local Transit (intra-city) buses

1. Georgia- 4%
2. Hawaii- 4%
3. New Mexico- 5%
4. Washington- .642%
5. Wyoming- 4%

C. Income from Taxi Operations

1. Arizona- 5.6%
2. Georgia- 4%

3. Hawaii- 4%
4. New Mexico- 5%
5. Ohio- 6%
6. South Dakota- 4%
7. Washington- .642%
8. Wyoming- 4%

D. Intrastate Courier Service

1. Arizona- 5.6%
2. Delaware- .384%
3. Washington D.C.- 5.75%
4. Hawaii- 4%
5. New Mexico- 5%
6. Washington- 1.926%

E. Interstate Air Courier (billed in-state)

1. Wyoming- 4%

V. Storage

A. Automotive Storage

1. Arkansas- 6%
2. Arizona- 5.6%
3. Delaware- .384%
4. Washington D.C.- 12%
5. Florida- 6%
6. Hawaii- 4%
7. Minnesota- 6.5%
8. Mississippi- 7%
9. New Jersey- 6%
10. New Mexico- 5%
11. New York- 4.25%
12. Ohio- 6%
13. Oklahoma- 4.5%
14. South Dakota- 4%
15. Tennessee- 7%
16. Texas- 6.25%
17. Washington- 6.5%
18. West Virginia- 6%
19. Wisconsin- 5%

B. Food Storage

1. Arizona- 5.6%
2. Delaware- .384%
3. Florida- 6%
4. Hawaii- 4%
5. Mississippi- 7%
6. New Jersey- 6%
7. South Dakota- 4%
8. Washington- 1.5%

9. West Virginia- 6%

C. Fur Storage

1. Arkansas- 6%
2. Arizona- 5.6%
3. Delaware- .384%
4. Florida- 6%
5. Hawaii- 4%
6. Iowa- 5%
7. Louisiana- 4%
8. Mississippi- 7%
9. New Jersey- 6%
10. New Mexico- 5%
11. New York- 4.25%
12. Ohio- 6%
13. South Dakota- 4%
14. Texas- 6.25%
15. Washington- .484%
16. West Virginia- 6%

D. Household Goods Storage

1. Arizona- 5.6%
2. Connecticut- 6%
3. Delaware- .384%
4. Florida- 6%
5. Hawaii- 4%
6. Iowa- 5%
7. Mississippi- 7%
8. New Jersey- 6%
9. New Mexico- 5%
10. New York- 4.25%
11. South Dakota- 4%
12. Washington- .484%
13. West Virginia- 6%

E. Mini- Storage

1. Arkansas- 6%
2. Arizona- 5.6%
3. Connecticut- 6%
4. Delaware- .384%
5. Florida- 6%
6. Hawaii- 4%
7. Iowa- 5%
8. New Mexico- 5%
9. New York- 4.25%
10. Ohio- 6%
11. South Dakota- 4%
12. Washington- .484%
13. West Virginia- 6%

F. Cold Storage

1. Arizona- 5.6%
2. Delaware- .384%
3. Florida- 6%
4. Hawaii- 4%
5. Indiana- 6%
6. Louisiana- 4%
7. Mississippi- 7%
8. New Jersey- 6%
9. New Mexico- 5%
10. Ohio- 6%
11. South Dakota- 4%
12. Washington- 1.5%
13. West Virginia- 6%

G. Marina Service (docking, storage, cleaning, repair)

1. Arkansas- 6%
2. Arizona- 5.6%
3. Delaware- .384%
4. Washington D.C.- 5.75%
5. Florida- 6%
6. Hawaii- 4%
7. Kansas- 5.3%
8. Mississippi- 7%
- 9. Missouri- 4.225%**
10. New Jersey- 6%
11. New Mexico- 5%
12. New York- 4.25%
13. Pennsylvania- 6%
14. South Dakota- 4%
15. Utah- 4.75%
16. West Virginia- 6%
17. Wisconsin- 5%
18. Wyoming- 4%

H. Marine Towing service (including tugboats)

1. Arizona- 5.6%
2. Delaware- .384%
3. New Mexico- 5%
4. New York- 4.25%
5. South Dakota- 4%
6. Washington- 1.926%
7. West Virginia- 6%
8. Wisconsin- 5%

I. Travel Agent Services

1. Hawaii- 4%
2. Washington- .275%
3. West Virginia- 6%

J. Packing and Crating

1. Delaware- .384%
2. Hawaii- 4%
3. Iowa- 5%
4. Kansas- 5.3%
5. Maryland- 5%
6. New Mexico- 5%
7. South Dakota- 4%
8. Tennessee- 7%
9. Washington- 1.5%
10. West Virginia- 6%

VI. Utility Service- Industrial Use

A. Intrastate Telephone and Telegraph

1. Alabama- 6%
2. Arkansas- 6%
3. Arizona- 5.6%
4. California- .5%
5. Colorado- 3%
6. Connecticut- 6%
7. Delaware- 4.25%
8. Washington D.C.- 5.75%
9. Florida- 6.8%
10. Georgia- 4%
11. Hawaii- 5.885%
12. Iowa- 5%
13. Illinois- 5%
14. Indiana- 6%
15. Kansas- 5.3%
16. Kentucky- 6%
17. Louisiana- 3%
18. Maine- 5%
19. Massachusetts- 5%
20. Michigan- 6%
21. Minnesota- 6.5%
22. Mississippi- 7%
- 23. Missouri- 4.225%**
24. Montana- 1.8%
25. Nebraska- 5.5%
26. New Hampshire- 7%
27. New Jersey- 6%
28. New Mexico- 5%
29. New York- 4.25%
30. North Carolina- 6%
31. North Dakota- 5%
32. Ohio- 6%

33. Oklahoma- 4.5%
34. Pennsylvania- 6%
35. Rhode Island- 7%
36. South Carolina- 5%
37. South Dakota- 4%
38. Tennessee- 7%
39. Texas- 6.25%
40. Utah- 4.75%
41. Washington- 6.5%
42. West Virginia- 4%
43. Wisconsin- 5%
44. Wyoming- 4%

B. Interstate Telephone and Telegraph

1. Arkansas- 6%
2. Connecticut- 6%
3. Washington D.C.- 10%
4. Florida- 6.8%
5. Hawaii- 4%
6. Illinois- 5%
7. Kansas- 5.3%
8. Kentucky- 6%
9. Louisiana- 2%
10. Massachusetts- 5%
11. Michigan- 6%
12. Minnesota- 6.5%
13. Mississippi- 7%
14. New Hampshire- 7%
15. New Jersey- 6%
16. New Mexico- 4.3%
17. North Carolina- 6%
18. Ohio- 6%
19. Oklahoma- 4.5%
20. Pennsylvania- 6%
21. Rhode Island- 7%
22. South Dakota- 4%
23. Tennessee- 7%
24. Texas- 6.25%
25. Washington- 6.5%
26. Wisconsin- 5%

C. Cellular Telephone Services

1. Alabama- 6%
2. Arkansas- 6%
3. Arizona- 5.6%
4. Colorado- 3%
5. Connecticut- 6%
6. Delaware- 4.25%

7. Florida- 6.8%
8. Georgia- 4%
9. Hawaii- 5.885%
10. Iowa- 5%
11. Illinois- 5%
12. Kansas- 5.3%
13. Kentucky- 6%
14. Louisiana- 3%
15. Maine- 5%
16. Maryland- 5%
17. Maine- 5%
18. Michigan- 6%
19. Minnesota- 6.5%
20. Mississippi- 7%
- 21. Missouri- 4.225%**
22. Montana- 1.8%
23. Nebraska- 5.5%
24. New Hampshire- 7%
25. New Jersey- 6%
26. New Mexico- 5%
27. New York- 4.25%
28. North Carolina- 6%
29. North Dakota- 5%
30. Ohio 6%
31. Pennsylvania- 6%
32. Rhode Island- 7%
33. South Carolina- 5%
34. South Dakota- 4%
35. Tennessee- 7%
36. Texas- 6.25%
37. Utah- 4.75%
38. Washington- 6.5%
39. Wisconsin- 5%
40. Wyoming- 4%

D. Electricity

1. Alabama- 4%
2. Arkansas- 65
3. Arizona- 5.6%
4. Connecticut- 6%
5. Delaware- 4.25%
6. Washington D.C.- 5.75%
7. Florida- 7%
8. Georgia- 4%
9. Hawaii- 5.885%
10. Iowa- 5%
11. Illinois- 5%

12. Kansas- 5.3%
13. Kentucky- 6%
14. Louisiana- 3.9%
15. Maine- 5%
16. Maryland- 5%
17. Massachusetts- 5%
18. Michigan- 6%
19. Minnesota- 6.5%
20. Mississippi- 7%
- 21. Missouri 4.225%**
22. Montana- .3%
23. Nebraska- 5.5%
24. New Jersey- 6%
25. New Mexico- 5%
26. North Carolina- 3%
27. Oklahoma- 4.5%
28. Pennsylvania- 6%
29. Rhode Island- 7%
30. South Dakota- 4%
31. Tennessee- 1%
32. Texas- 6.25%
33. Vermont- 6%
34. Washington- 3.873%
35. West Virginia- 4%
36. Wisconsin- 5%
37. Wyoming- 4%

E. Water

1. Arkansas- 6%
2. Arizona- 5.6%
3. Hawaii- 5.885%
4. Iowa- 5%
5. Kansas- 5.3%
6. Kentucky- 6%
7. Louisiana- 3.9%
8. Maine- 5%
9. Minnesota- 6.5%
10. Mississippi- 7%
- 11. Missouri- 4.225%**
12. Montana- .3%
13. Nebraska- 5.5%
14. New Mexico- 5%
15. Rhode Island- 7%
16. Tennessee- 1%
17. Washington- 5.029%
18. West Virginia- 4.4%

F. Natural Gas

1. Alabama- 4%
2. Arkansas- 6%
3. Arizona- 5.6%
4. Connecticut- 6%
5. Delaware- 4.25%
6. Washington D.C.- 5.75%
7. Florida- 6%
8. Georgia- 4%
9. Hawaii- 5.885%
10. Iowa- 5%
11. Illinois- 5%
12. Kansas- 5.3%
13. Kentucky- 6%
14. Louisiana- 3.9%
15. Maine- 5%
16. Maryland- 5%
17. Massachusetts- 5%
18. Michigan- 6%
19. Minnesota- 6.5%
20. Mississippi- 7%
- 21. Missouri- 4.225%**
22. Montana- .3%
23. Nebraska- 5.5%
24. New Jersey- 6%
25. New Mexico- 5%
26. North Dakota- 2%
27. Oklahoma- 4.5%
28. Pennsylvania- 6%
29. Rhode Island- 7%
30. South Dakota- 4%
31. Tennessee- 1%
32. Texas- 6.25%
33. Vermont- 6%
34. Washington- 3.852%
35. West Virginia- 4.3%
36. Wisconsin- 5%
37. Wyoming- 4%

G. Other Fuel (including heating oil)

1. Alabama- 4%
2. Arkansas- 6%
3. Arizona- 5.6%
4. California- 7.25%
5. Connecticut- 6%
6. Delaware- .384%
7. Washington D.C.- 5.75%

8. Florida- 6%
9. Georgia- 4%
10. Hawaii- 5.885%
11. Iowa- 5%
12. Illinois- 6.25%
13. Kansas- 5.3%
14. Kentucky- 6%
15. Louisiana- 4%
16. Maine- 5%
17. Maryland- 5%
18. Massachusetts- 5%
19. Michigan- 6%
20. Minnesota- 6.5%
21. Mississippi- 7%
- 22. Missouri- 4.225%**
23. Nebraska- 5.5%
24. New Mexico- 5%
25. North Carolina- 4.5%
26. Ohio- 6%
27. Oklahoma- 4.5%
28. Pennsylvania- 6%
29. Rhode Island- 7%
30. South Dakota- 4%
31. Tennessee- 1%
32. Texas- 6.25%
33. Vermont- 6%
34. Virginia- 5%
35. Washington- 6.5%
36. West Virginia- 5%
37. Wisconsin- 5%
38. Wyoming- 4%

H. Sewer and Refuse- Industrial

1. Arkansas- 6%
2. Connecticut- 6%
3. Delaware- .384%
4. Washington D.C.- 5.75%
5. Hawaii- 5.885%
6. Iowa- 5%
7. Kentucky- 6%
8. Minnesota- T
9. Montana- .3%
10. Nebraska- 5.5%
11. New Mexico- 5.5%
12. South Dakota- 4%
13. Texas- 6.25%
14. Washington- 3.852

VII. Utility Service- Residential Use

A. Intrastate Telephone and Telegraph

1. Alabama- 6%
2. Arkansas- 6%
3. Arizona- 5.6%
4. Colorado- 3%
5. Connecticut- 6%
6. Washington D.C.- 10%
7. Georgia- 4%
8. Hawaii- 5.885%
9. Iowa- 5%
10. Illinois- 5%
11. Indiana- 6%
12. Kentucky- 6%
13. Louisiana- 3%
14. Kentucky- 5%
15. Massachusetts- 5%
16. Michigan- 6%
17. Minnesota- 6.5%
18. Mississippi- 7%
- 19. Missouri- 4.225%**
20. Montana- 1.8%
21. Nebraska- 5.5%
22. New Hampshire- 7%
23. New Jersey- 6%
24. New Mexico- 5%
25. New York- 4.25%
26. North Carolina- 6%
27. North Dakota- 5%
28. Ohio- 6%
29. Oklahoma- 4.5%
30. Pennsylvania- 6%
31. Rhode Island- 7%
32. South Carolina- 5%
33. South Dakota- 4%
34. Tennessee- 7%
35. Texas- 6.25%
36. Utah- 4.75%
37. Vermont- 6%
38. Washington- 6.5%
39. West Virginia- 4%
40. Wisconsin- 5%
41. Wyoming- 4%

B. Interstate Telephone and Telegraph

1. Alabama- 6%
2. Arkansas- 6%
3. Connecticut- 6%
4. Washington D.C.- 10%
5. Hawaii- 4%
6. Illinois- 5%
7. Kentucky- 6%
8. Louisiana- 2%
9. Maine- 5%
10. Michigan- 6%
11. Minnesota- 6.5%
12. Mississippi- 7%
13. New Hampshire- 7%
14. New Jersey- 6%
15. New Mexico- 4.3%
16. North Carolina- 6%
17. Ohio- 6%
18. Oklahoma- 4.5%
19. Pennsylvania- 6%
20. Rhode Island- 7%
21. South Dakota- 4%
22. Tennessee- 7%
23. Texas- 6.25%
24. Vermont- 6%
25. Washington- 6.5%
26. Wisconsin- 5%

C. Cellular Telephone Services

1. Alabama- 6%
2. Arkansas- 6%
3. Arizona- 5.6%
4. Colorado- 3%
5. Connecticut- 6%
6. Delaware- 4.25%
7. Washington D.C.- 10%
8. Florida- 6.8%
9. Georgia- 4%
10. Hawaii- 5.885%
11. Iowa- 5%
12. Illinois- 5%
13. Indiana- 6%
14. Kentucky- 6%
15. Louisiana- 3%
16. Kentucky- 5%
17. Massachusetts- 5%
18. Michigan- 6%

19. Minnesota- 6.5%
20. Mississippi- 7%
- 21. Missouri- 4.225%**
22. Montana- 1.8%
23. Nebraska- 5.5%
24. New Hampshire- 7%
25. New Jersey- 6%
26. New Mexico- 5%
27. New York- 4.25%
28. North Carolina- 6%
29. North Dakota- 5%
30. Ohio- 6%
31. Oklahoma- 4.5%
32. Pennsylvania- 6%
33. Rhode Island- 7%
34. South Carolina- 5%
35. South Dakota- 4%
36. Tennessee- 7%
37. Texas- 6.25%
38. Utah- 4.75%
39. Vermont- 6%
40. Washington- 6.5%
41. West Virginia- 4%
42. Wisconsin- 5%
43. Wyoming- 4%

D. Electricity

1. Alabama- 4%
2. Arkansas- 6%
3. Arizona- 5.6%
4. California- 6%
5. Washington- D.C.- 10%
6. Georgia- 4%
7. Hawaii- 5.885%
8. Iowa- 5%
9. Illinois- 5%
10. Indiana- 6%
11. Maine- 5%
12. Michigan- 4%
13. Minnesota- 6.5%
14. Montana- .3%
15. Nebraska- 5.5%
16. New Jersey- 6%
17. New Mexico- 5%
18. North Carolina- 3%
19. South Dakota- 4%
20. Utah- 2%

21. Washington- 3.873%
22. West Virginia- 4%
23. Wisconsin- 5%
24. Wyoming- 4%

E. Water

1. Alabama- 4%
2. Arkansas- 6%
3. Arizona- 5.6%
4. Hawaii- 5.885%
5. Iowa- 5%
6. Indiana- 6%
7. Montana- .3%
8. Nebraska- 5.5%
9. New Mexico- 5%
10. Tennessee- 7%
11. Washington- 5.029%
12. West Virginia- 4.4%

F. Natural Gas

1. Alabama- 4%
2. Arkansas- 6%
3. Arizona- 5.6%
4. Washington D.C.- 10%
5. Georgia- 4%
6. Hawaii- 5.885%
7. Iowa- 5%
8. Illinois- 5%
9. Indiana- 6%
10. Michigan- 4%
11. Minnesota- 6.5%
12. Montana- .3%
13. Nebraska- 5.5%
14. New Jersey- 6%
15. New Mexico- 5%
16. North Dakota- 2%
17. South Dakota- 4%
18. Utah- 2%
19. Washington- 3.852%
20. West Virginia- 4.3%
21. Wisconsin- 5%
22. Wyoming- 4%

G. Other Fuel (Including heating oil)

1. Alabama- 4%
2. Arkansas- 6%
3. Arizona- 5.6%
4. California- 7.25%
5. Delaware- .384%

6. Washington D.C.- 5.75%
7. Georgia- 4%
8. Hawaii- 5.885%
9. Iowa- 5%
10. Illinois- 6.25%
11. Indiana- 6%
12. Michigan- 4%
13. Minnesota- 6.5%
14. Nebraska- 5.5%
15. New Mexico- 5%
16. North Carolina- 4.5%
17. Ohio- 6%
18. South Dakota- 4%
19. Texas- 6.25%
20. Utah- 2%
21. Washington- 6.5%
22. West Virginia- 5%
23. Wyoming- 4%

H. Sewer and Refuse, residential

1. Arkansas- 6%
2. Delaware- .384%
3. Hawaii- 5.885%
4. Minnesota- T
5. Montana- .3%
6. Nebraska- 5.5%
7. New Mexico- 5%
8. South Dakota- 4%
9. Texas- 6.25%
10. Washington- 3.852%

VIII. Finance, Insurance, Real Estate

A. Service Charges of Banking Institutions

1. Iowa- 5%
2. New Mexico- 5%
3. Washington- 1.5%

B. Insurance Services

1. Hawaii- 4%
2. Montana- 2.75%
3. South Dakota- 4%
4. Texas- 6.25%
5. Washington- .484%
6. West Virginia- 3%

C. Investment Counseling

1. Delaware- .384%
2. Hawaii- 4%
3. Iowa- 5%

4. New Mexico- 5%
 5. South Dakota- 4%
 6. Washington- 1.5%
- D. Loan Broker Fees*
1. Hawaii- 4%
 2. South Dakota- 4%
 3. Washington- 1.5%
 4. West Virginia- 6%
- E. Property Sales Agents (real estate or personal)*
1. Delaware- .384%
 2. Hawaii- 4%
 3. New Mexico- 5%
 4. South Dakota- 4%
 5. Washington- 1.5%
- F. Real Estate Management Fees (rental agents)*
1. Delaware- .384%
 2. Hawaii- 4%
 3. New Mexico- 5%
 4. South Dakota- 4%
 5. Washington- 1.5%
- G. Real Estate Title Abstract Services*
1. Delaware- .384%
 2. Hawaii- 4%
 3. New Mexico- 5%
 4. South Dakota- 4%
 5. Washington- 6.5%
- H. Tickertape Reporting (financial reporting)*
1. Delaware- .384%
 2. Washington D.C.- 5.75%
 3. Hawaii- 4%
 4. New Mexico- 5%
 5. South Dakota- 4%
 6. Texas- 6.25%
 7. Washington- 1.5%
 8. West Virginia- 6%

IX. Personal Services

- A. Barbershops and Beauty Parlors*
1. Delaware- .384%
 2. Hawaii- 4%
 3. Iowa- 5%
 4. New Mexico- 5%
 5. Ohio- 6%
 6. South Dakota- 4%
 7. Washington- 1.5%

B. Carpet and Upholstery Cleaning

1. Arkansas- 6%
2. Connecticut- 6%
3. Delaware- .384%
4. Hawaii- 4%
5. Iowa- 5%
6. Louisiana- 4%
7. Minnesota- 6.5%
8. Nebraska- 5.5%
9. New Mexico- 5%
10. New York- 4.25%
11. Ohio- 6%
12. Pennsylvania- 6%
13. South Dakota- 4%
14. Tennessee- 7%
15. Texas- 6.25%
16. Washington- 1.5%
17. West Virginia- 6%
18. Wisconsin- 5%

C. Dating Services

1. Connecticut- 6%
2. Delaware- .384%
3. Hawaii- 4%
4. Iowa- 5%
5. New Mexico- 5%
6. South Dakota- 4%
7. Washington- 6.5%
8. West Virginia- 6%

D. Debt Counseling

1. Connecticut- 6%
2. Delaware- .384%
3. Hawaii- 4%
4. New Mexico- 5%
5. South Dakota- 4%
6. Washington- 1.5%
7. West Virginia- 6%

E. Diaper Service

1. Alabama- 2%
2. Arizona- 5.6%
3. Delaware- .384%
4. Georgia- 4%
5. Hawaii- 4%
6. Iowa- 5%
7. Indiana- 6%
8. Kansas- 5.3%
9. Louisiana- 4%

10. Mississippi- 7%
11. Nebraska- 5.5%
12. New Mexico- 5%
13. North Carolina- 4.5%
14. Ohio- 6%
15. South Carolina- 5%
16. South Dakota- 4%
17. Tennessee- 7%
18. Texas- 6.25%
19. Utah- 4.75%
20. Virginia- 5%
21. Washington- 6.5%
22. West Virginia- 6%
23. Wyoming- 4%

F. Income from Funeral Services

1. Delaware- .384%
2. Washington D.C.- 5.75%
3. Georgia- 4%
4. Hawaii- 4%
5. Indiana- 6%
6. Kansas- 5.3%
7. Louisiana- 4%
8. New Mexico- 5%
9. North Carolina- 4.5%
10. South Carolina- 5%
11. South Dakota- 4%
12. Utah- 4.75%
13. Washington- 1.5%
14. West Virginia- 6%

G. Fishing and Hunting Guide Services

1. Delaware- .384%
2. Hawaii- 4%
3. Idaho- 6%
4. New Mexico- 5%
5. South Dakota- 4%
6. Tennessee- 7%
7. Utah- 4.75%
8. Washington- 6.5%
9. West Virginia- 6%
10. Wisconsin- 5%

H. Garment Services (altering and repairing)

1. Connecticut- 6%
2. Delaware- .384%
3. Washington D.C.- 5.75%
4. Florida- 6%
5. Hawaii- 4%

6. Iowa- 5%
7. Kansas- 5.3%
8. Louisiana- 4%
9. Minnesota- 6.5%
10. New Mexico- 5%
11. Ohio- 6%
12. South Dakota- 4%
13. Tennessee- 7%
14. Texas- 6.25%
15. Utah- 4.75%
16. Washington- 6.5%
17. West Virginia- 6%
18. Wisconsin- 5%
19. Wyoming- 4%

I. Gift and Package Wrapping Service

1. California- 7.25%
2. Delaware- .384%
3. Washington D.C.- 5.75%
4. Florida- 6%
5. Georgia- 4%
6. Hawaii- 4%
7. Iowa- 5%
8. Kansas- 5.3%
9. Louisiana- 4%
10. Nebraska- 5.5%
11. New Mexico- 5%
12. Ohio- 6%
13. Pennsylvania- 6%
14. South Dakota- 4%
15. Tennessee- 7%
16. Utah- 4.75%
17. Virginia- 5%
18. Washington- 6.5%
19. West Virginia- 6%
20. Wisconsin- 5%
21. Wyoming- 4%

J. Health Clubs, Tanning Parlors, Reducing Salons

1. Arkansas- 6%
2. Connecticut- 6%
3. Delaware- .384%
4. Hawaii- 4%
5. Iowa- 5%
6. Indiana- 6%
7. Kansas- 5.3%
8. Minnesota- 6.5%
- 9. Missouri- 4.225%**

10. Nebraska- 5.5%
11. New Mexico- 5%
12. Ohio- 6%
13. Oklahoma- 4.5%
14. South Carolina- 5%
15. South Dakota- 4%
16. Tennessee- 7%
17. Texas- 6.25%
18. Vermont- 6%
19. Washington- 6.5%
20. West Virginia- 6%
21. Wisconsin- 5%

K. Laundry and Dry Cleaning Services (coin operated)

1. Delaware- .384%
2. Hawaii- 4%
3. Iowa- 5%
4. New Mexico- 5%
5. Washington- 6.5%
6. West Virginia- 6%

L. Laundry and Dry Cleaning Services (non-coin operated)

1. Arkansas- 6%
2. Delaware- .384%
3. Washington D.C.- 5.75%
4. Hawaii- 4%
5. Iowa- 5%
6. Kansas- 5.3%
7. Louisiana- 4%
8. Maryland- 5%
9. Minnesota- 6.5%
10. Mississippi- 7%
11. New Mexico- 5%
12. North Carolina- 4.5%
13. Ohio- 6%
14. Pennsylvania- 6%
15. South Carolina- 5%
16. South Dakota- 4%
17. Tennessee- 7%
18. Texas- 6.25%
19. Utah- 4.75%
20. Washington- 6.5%
21. West Virginia- 6%
22. Wisconsin- 5%
23. Wyoming- 4%

M. Massage Services

1. Connecticut- 6%
2. Delaware- .384%

3. Hawaii- 4%
4. Iowa- 5%
5. Minnesota- 6.5%
6. New Mexico- 5%
7. Ohio- 6%
8. South Dakota- 4%
9. Texas- 6.25%
10. Washington- 1.5%

N. 900 Number Services

1. Arkansas- 6%
2. Connecticut- 6%
3. Delaware- .384%
4. Washington D.C.- 10 %
5. Hawaii- 4%
6. Iowa- 5%
7. Illinois- 5%
8. Kentucky- 6%
9. Maine- 5%
10. Maryland- 5%
11. Massachusetts- 5%
12. Minnesota- 6.5%
13. Mississippi- 7%
14. Nebraska- 5.5%
15. New Hampshire- 7%
16. New Jersey- 6%
17. New Mexico- 5%
18. New York- 9.25%
19. North Carolina- 6%
20. Ohio- 6%
21. Oklahoma- 4.5%
22. Pennsylvania- 6%
23. Rhode Island- 7%
24. South Carolina- 10%
25. South Dakota- 4%
26. Tennessee- 7%
27. Texas- 6.25%
28. Washington- 1.5%
29. Wisconsin- 5%

O. Personal Instruction (dance, golf, tennis, etc.)

1. Delaware- .384%
2. Hawaii- 4%
3. New Mexico- 5%
4. South Dakota- 4%
5. Washington- 1.5%
6. West Virginia- 6%

P. Shoe Repair

1. Arkansas- 6%
2. Delaware- .384%
3. Washington D.C.- 5.75%
4. Florida- 6%
5. Hawaii- 4%
6. Iowa- 5%
7. Kansas- 5.3%
8. Louisiana- 4%
9. Mississippi- 7%
10. Nebraska- 5.5%
11. New Mexico- 5%
12. Ohio- 6%
13. South Dakota- 4%
14. Tennessee- 7%
15. Texas- 6.25%
16. Utah- 4.75%
17. Washington- 6.5%
18. West Virginia- 6%
19. Wisconsin- 5%
20. Wyoming%

Q. Swimming Pool Cleaning and Maintenance

1. Arkansas- 6%
2. Connecticut- 6%
3. Delaware- .384%
4. Washington D.C.- 5.75%
5. Hawaii- 4%
6. Iowa- 5%
7. Kansas- 5.3%
8. Minnesota- 6.5%
9. New Jersey- 6%
10. New Mexico- 5%
11. New York- 4.25%
12. Ohio- 6%
13. South Dakota- 4%
14. Texas- 6.25%
15. Washington- 6.5%
16. West Virginia- 6%
17. Wisconsin- 5%

R. Tuxedo Rental

1. Alabama- 2%
2. Arkansas- 7%
3. Arizona- 5.6%
4. California- 7.25%
5. Connecticut- 6%
6. Delaware- 2.208%

7. Washington D.C.- 5.75%
8. Florida- 6%
9. Georgia- 4%
10. Hawaii- 4%
11. Iowa- 5%
12. Idaho- 6%
13. Indiana- 6%
14. Kansas- 5.3%
15. Kentucky- 6%
16. Louisiana- 4%
17. Maryland- 5%
18. Michigan- 6%
19. Mississippi- 7%
20. Nebraska- 5.5%
21. Nevada- 6.5%
22. New Mexico- 5%
23. New York- 4.25%
24. North Carolina- 4.5%
25. North Dakota- 5%
26. Ohio- 6%
27. Oklahoma- 4.5%
28. Pennsylvania- 6%
29. South Carolina- 5%
30. South Dakota- 4%
31. Tennessee- 7%
32. Texas- 6.25%
33. Utah- 4.75%
34. Vermont- 6%
35. Virginia- 5%
36. Washington- 6.5%
37. West Virginia- 6%
38. Wisconsin- 5%
39. Wyoming- 4%

S. Water Softening and Conditioning

1. Delaware- .384%
2. Hawaii- 4%
3. Iowa- 5%
4. Indiana- 6%
5. Kansas- 5.3%
6. Michigan- 6%
7. Nebraska- 5.5%
8. New Mexico- 5%
9. Pennsylvania- 6%
10. South Dakota- 4%
11. Washington- 1.5%

12. West Virginia- 6%
13. Wisconsin- 5%

X. Business Services

A. Billboards

1. Delaware- .384%
2. Hawaii- 4%
3. New Jersey- 6%
4. New Mexico- 5%
5. Washington- 1.5%

B. Radio and Television, National Advertising

1. Delaware- .384%
2. Hawaii- 4%

C. Radio and Television, Local Advertising

1. Delaware- .384%
2. Hawaii- 4%
3. New Mexico- 5%
4. Washington- .484%

D. Newspaper

1. Delaware- .384%
2. Hawaii- 4%
3. New Mexico- 5%
4. Washington- .484%

E. Magazine

1. Delaware- .384%
2. Hawaii- 4%
3. Nebraska- 5.5%
4. New Mexico- 5%
5. Washington- .484%

F. Advertising Agency Fees (not ad placement)

1. California- 7.25%
2. Connecticut- 6%
3. Delaware- .384%
4. Hawaii- 4%
5. Maine- 5%
6. Maryland- 5%
7. Michigan- 6%
8. New Mexico- 5%
9. South Dakota- 4%
10. Washington- 1.5%
11. West Virginia- 6%

G. Armored Car Services

1. Arkansas- 6%

2. Connecticut- 6%
3. Delaware- .384%
4. Hawaii- 4%
5. Iowa- 5%
6. Maryland- 5%
7. Minnesota- 6.5%
8. Nebraska- 5.5%
9. New Mexico- 5%
10. New York- 4.25%
11. Ohio- 6%
12. South Dakota- 4%
13. Texas- 6.25%
14. Washington- 1.926%
15. West Virginia- 6%

H. Bail Bond Fees

1. Delaware- .384%
2. Hawaii- 4%
3. Washington- 1.5%
4. West Virginia- 6%

I. Check and Debt Collection

1. Delaware- .384%
2. Hawaii- 4%
3. New Mexico- 5%
4. Pennsylvania- 6%
5. South Dakota- 4%
6. Texas- 6.25%
7. Washington- 1.5%
8. West Virginia- 6%

J. Commercial Art and Graphic Design

1. California- 7.25%
2. Connecticut- 6%
3. Delaware- .384%
4. Washington D.C.- 5.75%
5. Hawaii- 4%
6. Maine- 5%
7. Michigan- 6%
8. Minnesota- 6.5%
9. Nebraska- 5.5%
10. New Jersey- 6%
11. New Mexico- 5%
12. North Carolina- 4.5%
13. Rhode Island- 7%
14. South Dakota- 4%
15. Tennessee- 7%
16. Texas- 6.25%
17. Utah- 4.75%

18. Vermont- 6%
19. Washington- 1.5%
20. West Virginia- 6%
21. Wyoming- 4%

K. Commercial Linen Supply

1. Alabama- 2%
2. Arkansas- 6%
3. Arizona- 5.6%
4. Delaware- .384%
5. Washington D.C.- 5.75%
6. Georgia- 4%
7. Hawaii- 4%
8. Iowa- 5%
9. Indiana- T
10. Kansas- 5.3%
11. Louisiana- 4%
12. Maryland- 5%
13. Michigan- 6%
14. Minnesota- 6.5%
15. Mississippi- 7%
16. Nebraska- 5.5%
17. New Mexico- 5%
18. North Carolina- 4.5%
19. North Dakota- 5%
20. Ohio- 6%
21. Oklahoma- 4.5%
22. Pennsylvania- 6%
23. South Carolina- 5%
24. South Dakota- 4%
25. Tennessee- 7%
26. Texas- 6.25%
27. Utah- 4.75%
28. Virginia- 5%
29. Washington- 6.5%
30. West Virginia- 6%
31. Wisconsin- 5%
32. Wyoming- 4%

L. Credit Information, Credit Bureaus

1. Connecticut- 6%
2. Delaware- .384%
3. Washington D.C.- 5.75%
4. Hawaii- 4%
5. Maryland- 5%
6. New Mexico- 5%
7. Pennsylvania- 6%
8. South Carolina- 5%

9. South Dakota- 4%
10. Texas- 6.25%
11. Washington- 6.5%
12. West Virginia- 6%

M. Employment Agencies

1. Connecticut- 6%
2. Delaware- .384%
3. Hawaii- 4%
4. Iowa- 5%
5. New Mexico- 5%
6. Ohio- 6%
7. Pennsylvania- 6%
8. South Dakota- 4%
9. Washington- 1.5%
10. West Virginia- 6%

N. Interior Design and Decorating

1. Alabama- 4%
2. Delaware- .384%
3. Hawaii- 4%
4. Iowa- 5%
5. New Mexico- 5%
6. New York- 4.25%
7. South Dakota- 4%
8. Washington- 1.5%
9. West Virginia- 6%

O. Maintenance and Janitorial Services

1. Arkansas- 6%
2. Connecticut- 6%
3. Delaware- .384%
4. Washington D.C.- 5.75%
5. Florida- 6%
6. Hawaii- 4%
7. Iowa- 5%
8. Maryland- 5%
9. Minnesota- 6.5%
10. Nebraska- 5.5%
11. New Jersey- 6%
12. New Mexico- 5%
13. New York- 4.25%
14. Ohio- 6%
15. Pennsylvania- 6%
16. South Dakota- 4%
17. Texas- 6.25%
18. Washington- 1.5%
19. West Virginia- 6%

P. Lobbying and Consulting

1. Connecticut- 6%
2. Delaware- .384%
3. Hawaii- 4%
4. New Mexico- 5%
5. Pennsylvania- 6%
6. South Dakota- 4%
7. Washington- 1.5%

Q. Marketing

1. Delaware- .384%
2. Hawaii- 4%
3. New Mexico- 5%
4. South Dakota- 4%
5. Washington- 1.5%
6. West Virginia- 6%

R. Packing and Crating

1. Delaware- .384%
2. Hawaii- 4%
3. Iowa- 5%
4. Kansas- 5.3%
5. Nebraska- 5.5%
6. New Mexico- 5%
7. South Dakota- 4%
8. Washington- 1.5%
9. West Virginia- 6%

S. Exterminating (includes termite services)

1. Arkansas- 6%
2. Connecticut- 6%
3. Delaware- .384%
4. Florida- 6%
5. Hawaii- 4%
6. Iowa- 5%
7. Idaho- T
8. Kansas- 5.3%
9. Minnesota- 6.5%
10. Mississippi- 7%
11. Nebraska- 5.5%
12. New Jersey- 6%
13. New Mexico- 5%
14. New York- 4.25%
15. Ohio- 6%
16. Pennsylvania- 6%
17. South Dakota- 4%
18. Texas- 6.25%
19. Washington- 6.5%
20. West Virginia- 6%

T. Photocopying Services

1. Alabama- 4%
2. Arkansas- 6%
3. Arizona- 5.6%
4. California- 7.25%
5. Connecticut- 6%
6. Delaware- .384%
7. Washington D.C.- 5.75%
8. Florida- 6%
9. Georgia- 4%
10. Hawaii- 4%
11. Iowa- 5%
12. Idaho- 6%
13. Kansas- 5.3%
14. Kentucky- 6%
15. Louisiana- 4%
16. Maine- 5%
17. Maryland- 5%
18. Massachusetts- 5%
19. Michigan 6%
20. Minnesota- 6.5%
21. Mississippi- 7%
22. Nebraska- 5.5%
23. Nevada- 6.5%
24. New Jersey- 6%
25. New Mexico- 5%
26. New York- 4.25%
27. North Carolina- 4.5%
28. North Dakota- 5%
29. Ohio- 6%
30. Oklahoma- 4.5%
31. Pennsylvania- 6%
32. Rhode Island- 7%
33. South Carolina- 5%
34. South Dakota- 4%
35. Tennessee- 7%
36. Texas- 6.25%
37. Utah- 4.25%
38. Vermont- 6%
39. Virginia- 5%
40. Washington- 6.5%
41. West Virginia- 6%
42. Wisconsin- 5%
43. Wyoming- 4%

U. Photo Finishing

1. Alabama- 4%

2. Arkansas- 6%
3. Arizona- 5.6%
4. California- 7.25%
5. Colorado- 3%
6. Connecticut- 6%
7. Delaware- .384%
8. Washington D.C.- 5.75%
9. Florida- 6%
10. Georgia- 4%
11. Hawaii- 4%
12. Iowa- 5%
13. Idaho- 6%
14. Illinois- 6.25%
15. Kansas- 5.3%
16. Kentucky- 6%
17. Louisiana- 4%
18. Maine- 5%
19. Maryland- 5%
20. Massachusetts- 5%
21. Michigan 6%
22. Minnesota- 6.5%
23. Mississippi- 7%
- 24. Missouri- 4.225%**
25. Nebraska- 5.5%
26. Nevada- 6.5%
27. New Jersey- 6%
28. New Mexico- 5%
29. New York- 4.25%
30. North Carolina- 4.5%
31. North Dakota- 5%
32. Ohio- 6%
33. Oklahoma- 4.5%
34. Pennsylvania- 6%
35. Rhode Island- 7%
36. South Dakota- 4%
37. Tennessee- 7%
38. Texas- 6.25%
39. Utah- 4.25%
40. Vermont- 6%
41. Washington- 6.5%
42. West Virginia- 6%
43. Wisconsin- 5%
44. Wyoming- 4%

V. Printing

1. Alabama- 4%
2. Arkansas- 6%

3. Arizona- 5.6%
4. California- 7.25%
5. Colorado- 3%
6. Connecticut- 6%
7. Washington D.C.- 5.75%
8. Florida- 6%
9. Georgia- 4%
10. Hawaii- .5%
11. Iowa- 5%
12. Idaho- 6%
13. Indiana- 6%
14. Kansas- 5.3%
15. Kentucky- 6%
16. Louisiana- 4%
17. Maine- 5%
18. Maryland- 5%
19. Massachusetts- 5%
20. Michigan 6%
21. Minnesota- 6.5%
22. Mississippi- 7%
- 23. Missouri- 4.225%**
24. Nebraska- 5.5%
25. Nevada- 6.5%
26. New Jersey- 6%
27. New Mexico- 5%
28. New York- 4.25%
29. North Carolina- 4.5%
30. North Dakota- 5%
31. Ohio- 6%
32. Oklahoma- 4.5%
33. Pennsylvania- 6%
34. Rhode Island- 7%
35. South Carolina- 5%
36. South Dakota- 4%
37. Tennessee- 7%
38. Texas- 6.25%
39. Utah- 4.25%
40. Vermont- 6%
41. Virginia- 5%
42. Washington- 6.5%
43. West Virginia- 6%
44. Wisconsin- 5%
45. Wyoming- 4%

W. Private Investigation (Detective) Services

1. Connecticut- 6%
2. Delaware- .384%

3. Florida- 6%
4. Hawaii- 4%
5. Iowa- 5%
6. Maryland- 5%
7. Minnesota- 6.5%
8. Nebraska- 5.5%
9. New Mexico- 5%
10. New York- 4.25%
11. Ohio- 6%
12. South Dakota- 4%
13. Texas- 6.25%
14. Washington- 1.5%

X. Process Server Fees

1. Delaware- .384%
2. Hawaii- 4%
3. New Mexico- 5%
4. South Dakota- 4%
5. Washington- 5%
6. West Virginia- 6%

Y. Public Relations, Management and Consulting

1. Connecticut- 6%
2. Delaware- .384%
3. Hawaii- 4%
4. New Mexico- 5%
5. South Dakota- 4%
6. Washington- 1.5%
7. West Virginia- 6%

Z. Secretarial and Court Reporting Services

1. Connecticut- 6%
2. Delaware- .384%
3. Hawaii- 4%
4. New Mexico- 5%
5. Pennsylvania- 6%
6. South Dakota- 4%
7. Washington- 1.5%
8. West Virginia- 6%

AA. Security Services

1. Arkansas- 6%
2. Connecticut- 6%
3. Delaware- .384%
4. Florida- 6%
5. Hawaii- 4%
6. Iowa- 5%
7. Maryland- 5%
8. Minnesota- 6.5%
9. Nebraska- 5.5%

10. New Mexico- 5%
11. New York- 4.25%
12. Ohio- 6%
13. South Dakota- 4%
14. Texas- 6.255
15. Washington- 1.5%
16. West Virginia- 6%

BB. Sign Construction and Installation

1. Arkansas- 6%
2. Arizona- 5.6%
3. California- 7.25%
4. Connecticut- 6%
5. Delaware- .384%
6. Washington D.C.- 5.75%
7. Hawaii- 4%
8. Iowa- 5%
9. Idaho- 6%
10. Kansas- 5.3%
11. Maine- 5%
12. Maryland- 5%
13. Massachusetts- 5%
14. Michigan- 6%
15. Mississippi- 7%
16. Nebraska- 5.5%
17. New Mexico- 5%
18. New York- 4.25%
19. Ohio- 6%
20. Pennsylvania- 6%
21. Rhode Island- 7%
22. South Carolina- 5%
23. South Dakota- 4%
24. Tennessee- 7%
25. Vermont- 6%
26. Virginia- 5%
27. Washington- 6.5%
28. Wyoming- 4%

CC. Telemarketing Services on Contract

1. Delaware- .384%
2. Hawaii- 4%
3. New Mexico- 5%
4. South Dakota- 4%
5. Washington- 1.5%
6. West Virginia- 6%

DD. Telephone Answering Service

1. Arkansas- 6%
2. Connecticut- 6%

3. Delaware- .384%
4. Hawaii- 4%
5. Iowa- 5%
6. Kansas- 5.3%
7. Maryland- 5%
8. Mississippi- 7%
9. New Jersey- 6%
10. New Mexico- 5%
11. New York- 4.25%
12. Pennsylvania- 6%
13. Rhode Island- 7%
14. South Carolina- 5%
15. South Dakota- 4%
16. Texas- 6.25%
17. Washington- 1.5%
18. West Virginia- 6%
19. Wisconsin- 5%

EE. Temporary Help Agencies

1. Connecticut- 6%
2. Delaware- .384%
3. Washington D.C.- 5.75%
4. Hawaii- 4%
5. Iowa- 5%
6. New Mexico- 5%
7. Ohio- 6%
8. Pennsylvania- 6%
9. South Dakota- 4%
10. Washington- T
11. West Virginia- 6%

FF. Test Laboratories (excluding medical)

1. Delaware- .384%
2. Hawaii- 4%
3. Iowa- 5%
4. New Mexico- 5%
5. South Dakota- 4%
6. Washington- 1.5%
7. West Virginia- 6%
8. Wisconsin- 5%

GG. Tire Recapping and Repairing

1. Alabama- 4%
2. Arkansas- 6%
3. California- 7.25%
4. Connecticut- 6%
5. Delaware- .384%
6. Washington D.C.- 5.75%
7. Florida- 6%

8. Georgia- 4%
9. Hawaii- 4%
10. Iowa- 5%
11. Kansas- 5.3%
12. Kentucky- 6%
13. Louisiana- 4%
14. Minnesota- 6.5%
15. Mississippi- 7%
16. Nebraska- 5.5%
17. New Jersey- 6%
18. New Mexico- 5%
19. New York- 4.25%
20. Ohio- 6%
21. Pennsylvania- 6%
22. South Dakota- 4%
23. Tennessee- 7%
24. Utah- 4.75%
25. Washington- 6.5%
26. West Virginia- 6%
27. Wisconsin- 5%
28. Wyoming- 4%

HH. *Window Cleaning*

1. Arkansas- 6%
2. Connecticut- 6%
3. Delaware- .384%
4. Washington D.C.- 5.75%
5. Hawaii- 4%
6. Iowa- 5%
7. Maryland- 5%
8. Minnesota- 6.5%
9. Nebraska- 5.5%
10. New Jersey- 6%
11. New Mexico- 5%
12. New York- 4.25%
13. Ohio- 6%
14. Pennsylvania- 6%
15. South Dakota- 4%
16. Texas- 6.25%
17. Washington- 1.5%
18. West Virginia- 6%

XI. Computer Services

A. *Software- Package or Canned Program*

1. Alabama- 4%
2. Arkansas- 6%
3. Arizona- 5.6%

4. California- 7.25%
5. Colorado- 3%
6. Connecticut- 6%
7. Delaware- .384%
8. Washington D.C.- 5.75%
9. Florida- 6%
10. Georgia- 4%
11. Hawaii- 4%
12. Iowa- 5%
13. Idaho- 6%
14. Illinois- 6.3%
15. Indiana- 6%
16. Kansas- 5.3%
17. Kentucky- 6%
18. Louisiana- 4%
19. Maine- 5%
20. Maryland- 5%
21. Massachusetts- 5%
22. Michigan- 6%
23. Minnesota- 6.5%
24. Mississippi- 7%
- 25. Missouri- 4.225%**
26. Nebraska- 5.5%
27. Nevada- 6.5%
28. New Jersey- 6%
29. New Mexico- 5%
30. New York- 4.25%
31. North Carolina- 4.5%
32. North Dakota- 5%
33. Ohio- 6%
34. Oklahoma- 4.5%
35. Pennsylvania- 6%
36. Rhode Island- 7%
37. South Carolina- 5%
38. South Dakota- 4%
39. Tennessee- 7%
40. Texas- 6.25%
41. Utah- 4.75%
42. Vermont- 6%
43. Virginia- 5%
44. Washington- 6.5%
45. West Virginia- 6%
46. Wisconsin- 5%
47. Wyoming- 4%

B. Software- Modifications to Canned Programs

1. Alabama- 4%

2. Arizona- 5.6%
3. California- 7.25%
4. Colorado- 3%
5. Connecticut- 6%
6. Delaware- .384%
7. Washington D.C.- 5.75%
8. Georgia- 4%
9. Hawaii- 4%
10. Illinois- 6.3%
11. Indiana- 6%
12. Kansas- 5.3%
13. Louisiana- 4%
14. Maryland- 5%
15. Minnesota- 6.5%
16. Mississippi- 7%
- 17. Missouri- 4.225%**
18. Nebraska- 5.5%
19. New Mexico- 5%
20. Oklahoma- 4.5%
21. Rhode Island- 7%
22. South Carolina- 5%
23. South Dakota- 4%
24. Tennessee- 7%
25. Texas- 6.25%
26. Vermont- 6%
27. Washington- 1.5%
28. West Virginia- 6%
29. Wisconsin- 5%
30. Wyoming- 4%

C. Software- Custom Programs- Material

1. Alabama- 4%
2. Arkansas- 6%
3. California- 7.25%
4. Connecticut- 1%
5. Delaware- .384%
6. Washington D.C.- 5.75%
7. Georgia- 4%
8. Hawaii- 4%
9. Indiana- 6%
10. Louisiana- 4%
11. Michigan- 6%
12. Minnesota- 6.5%
13. Mississippi- 7%
14. Nebraska- 5.5%
15. New Mexico- 5%
16. Oklahoma- 4.5%

17. Rhode Island- 7%
18. South Carolina- 5%
19. South Dakota- 4%
20. Tennessee- 7%
21. Texas- 6.25%
22. Vermont- 6%
23. Washington- 6.5%
24. West Virginia- 6%
25. Wyoming- 4%

D. Software- Custom Programs- Professional Services

1. Connecticut- 1%
2. Delaware- .384%
3. Washington D.C.- 5.75%
4. Hawaii- 4%
5. Louisiana- 4%
6. Mississippi- 7%
7. Nebraska- 5.5%
8. New Mexico- 5%
9. South Carolina- 5%
10. South Dakota- 4%
11. Tennessee- 7%
12. Texas- 6.25%
13. Washington- 1.5%
14. West Virginia- 6%

E. Internet Service Providers- Dial-up

1. Washington D.C.- 10%
2. Hawaii- 4%
3. Kentucky- 6%
4. New Hampshire- 7%
5. New Mexico- 5%
6. North Dakota- 5%
7. Ohio- 6%
8. South Dakota- 4%
9. Texas- 6.25%
10. Washington- 6.5%
11. Wisconsin- 5%

F. Internet Service Providers- DSL or Broadband

1. Alabama- 6%
2. Washington D.C.- 10%
3. Hawaii- 4%
4. Iowa- T
5. Kentucky- 6%
- 6. Missouri- 4.225%**
7. New Hampshire- 7%
8. New Mexico- 5%
9. North Dakota- 5%

10. Ohio- 6%
11. South Dakota- 4%
12. Texas- 6.25%
13. Washington- 6.5%
14. Wisconsin- 5%
15. Wyoming- 4%

G. Information Services

1. Connecticut- 1%
2. Delaware- .384%
3. Washington D.C.- 5.75%
4. Hawaii- 4%
5. New Mexico- 5%
6. New York- 4.25%
7. Ohio- 6%
8. South Carolina- 5%
9. South Dakota- 4%
10. Texas- 6.25%
11. Washington- 1.5%
12. West Virginia- 6%

H. Data Processing Services

1. Connecticut- 1%
2. Delaware- .384%
3. Washington D.C.- 5.75%
4. Hawaii- 4%
5. New Mexico- 5%
6. Ohio- 6%
7. South Dakota- 4%
8. Texas- 6.25%
9. Washington- 1.5%

I. Mainframe Computer Access and Processing Services

1. Connecticut- 1%
2. Delaware- .384%
3. Washington D.C.- 5.75%
4. Hawaii- 4%
5. New Mexico- 5%
6. Ohio- 6%
7. Pennsylvania-6%
8. Rhode Island- 7%
9. South Dakota- 4%
10. Texas- 6.25%
11. Washington- 1.5%

XII. Automotive Services

A. Automotive Washing and Waxing

1. Arkansas- 6%

2. Delaware- .384%
3. Florida- 6%
4. Hawaii- 4%
5. Iowa- 5%
6. Kansas- 5.3%
7. Minnesota- 6.5%
8. Mississippi- 7%
9. Nebraska- 5.5%
10. New Jersey 6%
11. New Mexico- 5%
12. New York- 4.25%
13. Ohio- 6%
14. Pennsylvania- 6%
15. South Dakota- 4%
16. Tennessee- 7%
17. Utah- 4.75%
18. Washington- 6.5%
19. West Virginia- 6%
20. Wisconsin- 5%
21. Wyoming- 4%

B. Automotive Road Service and Towing

1. Arkansas- 6%
2. Delaware- .384%
3. Hawaii- 4%
4. Iowa- 5%
5. Kansas- 5.3%
6. Minnesota- 6.5%
7. Nebraska- 5.5%
8. New Jersey- 6%
9. New Mexico- 5%
10. New York- 4.25%
11. Ohio- 6%
12. Pennsylvania- 6%
13. South Dakota- 4%
14. Tennessee- 7%
15. Washington- 6.5%
16. West Virginia- 6%
17. Wisconsin- 5%
18. Wyoming- 4%

C. Auto Service- Except Repairs, Including Paint and Lube

1. Arkansas- 6%
2. California- 7.25%
3. Connecticut- 6%
4. Delaware- .384%
5. Washington D.C.- 5.75%
6. Florida- 6%

7. Hawaii- 4%
8. Iowa- 5%
9. Kansas- 5.3%
10. Louisiana- 4%
11. Minnesota- 6.5%
12. Mississippi- 7%
13. New Jersey- 6%
14. New Mexico- 5%
15. New York- 4.25%
16. Ohio- 6%
17. Pennsylvania- 6%
18. South Dakota- 4%
19. Tennessee- 7%
20. Utah- 4.75%
21. Washington- 6.5%
22. West Virginia- 6%
23. Wisconsin- 5%
24. Wyoming- 4%

D. Parking Lots and Garages

1. Arkansas- 6%
2. Arizona- 5.6%
3. Connecticut- 6%
4. Delaware- .384%
5. Washington D.C.- 12%
6. Florida- 6%
7. Hawaii- 4%
8. Iowa- 5%
9. Louisiana- 4%
10. Minnesota- 6.5%
11. Mississippi- 7%
12. New Mexico- 5%
13. New York- 4.25%
14. Oklahoma- 4.5%
15. South Dakota- 4%
16. Tennessee- 7%
17. Texas- 6.25%
18. Washington- 6.5%
19. West Virginia- 6%
20. Wisconsin- 5%

E. Automotive Rustproofing and Undercoating

1. Arkansas- 6%
2. Arizona- 5.6%
3. Connecticut- 6%
4. Delaware- .384%
5. Washington D.C.- 5.75%
6. Florida- 6%

7. Hawaii- 4%
8. Iowa- 5%
9. Kansas- 5.3%
10. Louisiana- 4%
11. Minnesota- 6.5%
12. Mississippi- 7%
13. Nebraska- 5.5%
14. Nevada- 6.5%
15. New Jersey- 6%
16. New Mexico- 5%
17. New York- 4.25%
18. Ohio- 6%
19. Pennsylvania- 6%
20. South Dakota- 4%
21. Tennessee- 7%
22. Utah- 4.75%
23. Washington- 6.5%
24. West Virginia- 6%
25. Wisconsin- 5%
26. Wyoming- 4%

XIII. Admissions and Amusements

A. Pari-mutuel Racing Events

1. Arkansas- 8%
2. Arizona- 5.6%
3. Connecticut- 10%
4. Florida- 6%
5. Georgia- 4%
6. Iowa- 5%
7. Idaho- 6%
8. Kentucky- 15%
9. Maryland- 10%
10. Minnesota- 6.5%
11. Mississippi- 7%
- 12. Missouri- 4.225%**
13. Montana- 1%
14. Nebraska- 5.5%
15. Nevada- 10%
16. New Mexico- 5%
17. North Carolina- 3%
18. North Dakota- 5%
19. Oklahoma- 15%
20. Rhode Island- T
21. South Dakota- 4%
22. Tennessee- 7%
23. Texas- 6.25%

24. Utah- 4.75%
25. Vermont- 6%
26. West Virginia- 6%
27. Wisconsin- 5%
28. Wyoming- 4%

B. Amusement Park Admission and Rides

1. Alabama- 4%
2. Arkansas- 8%
3. Arizona- 5.6%
4. Connecticut- 10%
5. Delaware- .384%
6. Washington D.C.- 5.75%
7. Florida- 6%
8. Georgia- 4%
9. Hawaii- 4%
10. Iowa- 5%
11. Idaho- 6%
12. Kansas- 5.3%
13. Kentucky- 6%
14. Louisiana- 4%
15. Maryland- 10%
16. Minnesota- 6.5%
17. Mississippi- 7%
- 18. Missouri- 4.225%**
19. Montana- .25%
20. Nebraska- 5.5%
21. Nevada- 10%
22. New Jersey- 6%
23. New Mexico- 5%
24. New York- 4.25%
25. North Carolina- 3%
26. North Dakota- 5%
27. Oklahoma- 4.5%
28. South Carolina- 5%
29. South Dakota- 4%
30. Tennessee- 7%
31. Texas- 6.25%
32. Utah- 4.75%
33. Vermont- 6%
34. Washington- 1.5%
35. West Virginia- 6%
36. Wisconsin- 5%
37. Wyoming- 4%

C. Billiard Parlors

1. Alabama- 4%
2. Arkansas- 6%

3. Arizona- 5.6%
4. Delaware- .384%
5. Florida- 6%
6. Georgia- 4%
7. Hawaii- 4%
8. Iowa- 5%
9. Idaho- 6%
10. Kansas- 5.3%
11. Louisiana- 4%
12. Maryland- 10%
13. Minnesota- 6.5%
14. Mississippi- 7%
- 15. Missouri- 4.225%**
16. Nebraska- 5.5%
17. New Mexico- 5%
18. North Dakota- 5%
19. Oklahoma- 4.5%
20. South Dakota- 4%
21. Tennessee- 7%
22. Texas- 6.25%
23. Utah- 4.75%
24. Vermont- 6%
25. Washington- 6.5%
26. West Virginia- 6%
27. Wisconsin- 5%

D. Bowling Alleys

1. Alabama- 4%
2. Arkansas- 6%
3. Arizona- 5.6%
4. Delaware- .384%
5. Florida- 6%
6. Georgia- 4%
7. Hawaii- 4%
8. Iowa- 5%
9. Idaho- 6%
10. Kansas- 5.3%
11. Louisiana- 4%
12. Minnesota- 6.5%
13. Mississippi- 7%
- 14. Missouri- 4.225%**
15. Nebraska- 5.5%
16. New Mexico- 5%
17. North Dakota- 5%
18. Oklahoma- 4.5%
19. South Carolina- 5%
20. South Dakota- 4%

21. Tennessee- 7%
22. Texas- 6.25%
23. Utah- 4.75%
24. Vermont- 6%
25. Washington- 6.5%
26. West Virginia- 6%
27. Wisconsin- 5%

E. Cable TV Services

1. Arkansas- 6%
2. Connecticut- 6%
3. Delaware- 2.125%
4. Washington D.C.- 10%
5. Florida- 6.8%
6. Hawaii- 4%
7. Iowa- 5%
8. Indiana- 6%
9. Kansas- 5.3%
10. Maine- 5%
11. Maryland- 5%
12. Minnesota- 6.5%
13. Mississippi- 7%
14. Nebraska- 5.5%
15. New Mexico- 5%
16. Rhode Island- 7%
17. South Carolina- 5%
18. South Dakota- 4%
19. Tennessee- 7%
20. Texas- 6.25%
21. Utah- 6.25%
22. Vermont- 6%
23. Washington- 1.5%
24. West Virginia- 6%
25. Wisconsin- 5%

F. Direct Satellite TV

1. Arkansas- 6%
2. Connecticut- 6%
3. Washington D.C.- 10%
4. Florida- 10.8%
5. Hawaii- 4%
6. Indiana- 6%
7. Kansas- 5.3%
8. Minnesota- 6.5%
9. Mississippi- 7%
10. Nebraska- 5.5%
11. New Mexico- 5%
12. North Carolina- 5%

13. Ohio- 6%
14. Rhode Island- 7%
15. South Carolina- 5%
16. South Dakota- 4%
17. Tennessee- 8%
18. Texas- 6.25%
19. Utah- 6.25%
20. Vermont- 6%
21. Washington- 1.5%
22. Wisconsin- 5%

G. Circuses and Fairs, Admissions and Games

1. Alabama- 4%
2. Arkansas- 6%
3. Arizona- 5.6%
4. Connecticut- 10%
5. Washington D.C.- 5.75%
6. Florida- 6%
7. Georgia- 4%
8. Hawaii- 4%
9. Iowa- 5%
10. Idaho- 6%
11. Kansas- 5.3%
12. Kentucky- 6%
13. Louisiana- 4%
14. Maryland- 10%
15. Minnesota- 6.5%
16. Mississippi- 7%
- 17. Missouri- 4.225%**
18. Nebraska- 5.5%
19. Nevada- 10%
20. New Jersey- 6%
21. New Mexico- 5%
22. North Carolina- 3%
23. North Dakota- 5%
24. Oklahoma- 4.5%
25. South Carolina- 5%
26. South Dakota- 4%
27. Tennessee- 7%
28. Texas- 6.25%
29. Utah- 4.75%
30. Vermont- 6%
31. Washington- 1.5%
32. West Virginia- 6%
33. Wisconsin- 5%
34. Wyoming- 4%

H. Coin Operated Video Games

1. Alabama- 4%
2. Arkansas- 6%
3. Arizona- 5.6%
4. Delaware- .384%
5. Florida- 4%
6. Hawaii- 4%
7. Iowa- 5%
8. Idaho- 6%
9. Kansas- 5.3%
10. Maryland- 10%
11. Minnesota- 6.5%
- 12. Missouri- 4.225%**
13. New Mexico- 5%
14. North Dakota- 4%
15. South Dakota- 4%
16. Washington- 1.5%
17. West Virginia- 6%
18. Wisconsin- 5%

I. Admission to School and College Sports Events

1. Alabama- 4%
2. Connecticut- 10%
3. Washington D.C.- 5.75%
4. Florida- 6%
5. Hawaii- 4%
6. Iowa- 5%
7. Idaho- 6%
8. Kansas- 5.3%
9. Maryland- 10%
10. Minnesota- 6.5%
11. Mississippi- 7%
- 12. Missouri- 4.225%**
13. Nebraska- 5.5%
14. New Jersey- 6%
15. New Mexico- 5%
16. North Carolina- 3%
17. Oklahoma- 4.5%
18. South Carolina- 5%
19. Tennessee- 7%
20. West Virginia- 6%
21. Wisconsin- 5%
22. Wyoming- 4%

J. Membership Fees in Private Clubs

1. Arizona- 5.6%
2. Connecticut- 10%
3. Florida- 6%

4. Hawaii- 4%
5. Iowa- 5%
6. Kansas- 5.3%
7. Louisiana- 4%
8. Minnesota- 6.5%
- 9. Missouri- 4.225%**
10. Nebraska- 5.5%
11. New Mexico- 5%
12. New York- 4.25%
13. North Dakota- 5%
14. Ohio- 6%
15. Oklahoma- 4.5%
16. South Carolina- 5%
17. South Dakota- 4%
18. Tennessee- 7%
19. Texas- 6.25%
20. Utah- 4.75%
21. Vermont- 6%
22. West Virginia- 6%
23. Wisconsin- 5%

K. Admission to Cultural Events

1. Alabama- 4%
2. Arkansas- 6%
3. Arizona- 5.6%
4. Connecticut- 10%
5. Delaware- .384%
6. Florida- 6%
7. Georgia- 4%
8. Hawaii- 4%
9. Iowa- 5%
10. Idaho- 6%
11. Kansas- 5.3%
12. Kentucky- 65
13. Louisiana- 4%
14. Maryland- 10%
15. Minnesota- 6.5%
- 16. Missouri- 4.225%**
17. Nebraska- 5.5%
18. Nevada- 10%
19. New Jersey- 6%
20. New Mexico- 5%
21. North Carolina- 3%
22. North Dakota- 5%
23. Oklahoma- 4.5%
24. South Carolina- 55
25. South Dakota- 4%

26. Tennessee- 7%
27. Texas- 6.25%
28. Utah- 4.75%
29. Vermont- 6%
30. Washington- 5%
31. West Virginia- 6%
32. Wisconsin- 5%
33. Wyoming- 4%

L. Pinball and Other Mechanical Amusements

1. Alabama- 4%
2. Arkansas- 6%
3. Arizona- 5.6%
4. Delaware- .384%
5. Florida- 4%
6. Hawaii- 4%
7. Iowa- 5%
8. Idaho- 6%
9. Kansas- 5.3%
10. Maryland- 10%
11. Minnesota- 6.5%
- 12. Missouri- 4.225%**
13. New Mexico- 5%
14. North Dakota- 4%
15. South Dakota- 4%
16. Texas- 6.25%
17. Washington- 1.5%
18. West Virginia- 6%
19. Wisconsin- 5%

M. Admission to Professional Sports Events

1. Alabama- 4%
2. Arkansas- 6%
3. Arizona- 5.6%
4. Connecticut- 10%
5. Delaware- .384%
6. Washington D.C.- 5.75%
7. Florida- 6%
8. Georgia- 4%
9. Hawaii- 4%
10. Iowa- 5%
11. Idaho- 6%
12. Kansas- 5.3%
13. Kentucky- 6%
14. Louisiana- 4%
15. Maryland- 10%
16. Minnesota- 6.5%
17. Mississippi- 7%

18. Missouri- 4.225%

- 19. Montana- 5%
- 20. Nebraska- 5.5%
- 21. Nevada- 10%
- 22. New Jersey- 6%
- 23. New Mexico- 5%
- 24. New York- 4.25%
- 25. North Carolina- 3%
- 26. North Dakota- 5%
- 27. Oklahoma- 4.5%
- 28. South Carolina- 5%
- 29. South Dakota- 4%
- 30. Tennessee- 7%
- 31. Texas- 6.25%
- 32. Utah- 4.75%
- 33. Vermont- 6%
- 34. Washington- 5%
- 35. West Virginia- 6%
- 36. Wisconsin- 5%
- 37. Wyoming- 4%

N. Rental of Films and Tapes by Theatres

- 1. Colorado- 3%
- 2. Delaware- 2.208%
- 3. Hawaii- 4%
- 4. Louisiana- 4%
- 5. Mississippi- 7%
- 6. Nevada- 6.5%
- 7. New York- 4.25%
- 8. Washington- 1.5%

O. Rental of Video Tapes for Home Viewing

- 1. Alabama- 4%
- 2. Arkansas- 7%
- 3. Arizona- 5.6%
- 4. California- 7.25%
- 5. Colorado- 3%
- 6. Connecticut- 6%
- 7. Delaware- 2.208%
- 8. Washington D.C.- 5.75%
- 9. Florida- 6%
- 10. Georgia- 4%
- 11. Hawaii- 4%
- 12. Iowa- 5%
- 13. Idaho- 6%
- 14. Indiana- 6%
- 15. Kansas- 5.3%
- 16. Kentucky- 6%

17. Louisiana- 4%
18. Maine- 5%
19. Maryland- 5%
20. Massachusetts- 5%
21. Michigan- 6%
22. Minnesota- 6.5%
23. Mississippi- 7%
24. Nebraska- 5.5%
25. Nevada- 6.5%
26. New Jersey- 6%
27. New Mexico- 5%
28. New York- 4.25%
29. North Carolina- 4.5%
30. North Dakota- 5%
31. Ohio- 6%
32. Oklahoma- 4.5%
33. Pennsylvania- 6%
34. Rhode Island- 7%
35. South Carolina- 5%
36. South Dakota- 4%
37. Tennessee- 7%
38. Texas- 6.25%
39. Utah- 4.75%
40. Vermont- 6%
41. Virginia- 5%
42. Washington- 6.5%
43. West Virginia- 6%
44. Wisconsin- 5%
45. Wyoming- 4%

XIV. Professional Services

A. Accounting and Bookkeeping

1. Delaware- .384%
2. Hawaii- 4%
3. New Mexico- 5%
4. South Dakota- 4%
5. Washington- 1.5%

B. Architects

1. Delaware- .384%
2. Hawaii- 4%
3. New Mexico- 5%
4. South Dakota- 4%
5. Washington- 1.5%

C. Attorneys

1. Delaware- .384%
2. Hawaii- 4%

3. New Mexico- 5%
4. South Dakota- 4%
5. Washington- 1.5%

D. Dentists

1. Delaware- .384%
2. Hawaii- 4%
3. New Mexico- 5%
4. Washington- 1.5%

E. Engineers

1. Delaware- .384%
2. Hawaii- 4%
3. New Mexico- 5%
4. South Dakota- 4%
5. Washington- 1.5%

F. Land Surveying

1. Delaware- .384%
2. Hawaii- 4%
3. New Mexico- 5%
4. South Dakota- 4%
5. Texas- 6.25%
6. Washington- 1.5%
7. West Virginia- 6%

G. Medical Test Laboratories

1. Delaware- .384%
2. Hawaii- 4%
3. New Mexico- 5%
4. Washington- 1.5%

H. Nursing Services Out of Hospital

1. Delaware- .384%
2. Hawaii- 4%
3. New Mexico- 5%
4. Washington- 1.5%

I. Physicians

1. Delaware- .384%
2. Hawaii- 4%
3. New Mexico- 5%
4. Washington- 1.5%

XV. Leases and Rentals

A. Personal Property (short term generally)

1. Alabama- 4%
2. Arkansas- 7%
3. Arizona- 5.6%
4. California- 7.25%
5. Colorado- 3%
6. Connecticut- 6%

7. Delaware- 2.208%
8. Washington- D.C.- 5.75%
9. Florida- 6%
10. Georgia- 4%
11. Hawaii- 4%
12. Iowa- 5%
13. Idaho- 6%
14. Indiana- 6%
15. Kansas- 5.3%
16. Kentucky- 6%
17. Louisiana- 4%
18. Maryland- 5%
19. Massachusetts- 5%
20. Michigan- 6%
21. Minnesota- 6.5%
22. Mississippi- 7%
- 23. Missouri- 4.225%**
24. Nebraska- 5.5%
25. Nevada- 6.5%
26. New Jersey- 6%
27. New Mexico- 5%
28. New York- 4.25%
29. North Carolina- 4.5%
30. North Dakota- 5%
31. Ohio- 6%
32. Oklahoma- 4.5%
33. Pennsylvania- 6%
34. Rhode Island- 7%
35. South Carolina- 5%
36. South Dakota- 4%
37. Tennessee- 7%
38. Texas- 6.25%
39. Utah- 4.75%
40. Vermont- 6%
41. Virginia- 5%
42. Washington- 6.5%
43. West Virginia- 6%
44. Wisconsin- 5%
45. Wyoming- 4%

B. Personal Property (long term generally)

1. Alabama- 4%
2. Arkansas- 6%
3. Arizona- 5.6%
4. California- 7.25%
5. Colorado- 3%
6. Connecticut- 6%

7. Delaware- 2.208%
8. Washington- D.C.- 5.75%
9. Florida- 6%
10. Georgia- 4%
11. Hawaii- 4%
12. Iowa- 5%
13. Idaho- 6%
14. Indiana- 6%
15. Kansas- 5.3%
16. Kentucky- 6%
17. Louisiana- 4%
18. Maryland- 5%
19. Massachusetts- 5%
20. Michigan- 6%
21. Minnesota- 6.5%
22. Mississippi- 7%
- 23. Missouri- 4.225%**
24. Nebraska- 5.5%
25. Nevada- 6.5%
26. New Jersey- 6%
27. New Mexico- 5%
28. New York- 4.25%
29. North Carolina- 4.5%
30. North Dakota- 5%
31. Ohio- 6%
32. Oklahoma- 4.5%
33. Pennsylvania- 6%
34. Rhode Island- 7%
35. South Carolina- 5%
36. South Dakota- 4%
37. Tennessee- 7%
38. Texas- 6.25%
39. Utah- 4.75%
40. Vermont- 6%
41. Virginia- 5%
42. Washington- 6.5%
43. West Virginia- 6%
44. Wisconsin- 5%
45. Wyoming- 4%

C. Bulldozers, Draglines, and Construction Machines (short term)

1. Alabama- 2%
2. Arkansas- 7%
3. Arizona- 5.6%
4. California- 7.25%
5. Colorado- 3%
6. Connecticut- 6%

7. Delaware- 2.208%
8. Washington- D.C.- 5.75%
9. Florida- 6%
10. Georgia- 4%
11. Hawaii- 4%
12. Iowa- 5%
13. Idaho- 6%
14. Indiana- 6%
15. Kansas- 5.3%
16. Kentucky- 6%
17. Louisiana- 4%
18. Maryland- 5%
19. Massachusetts- 5%
20. Michigan- 6%
21. Minnesota- 6.5%
22. Mississippi- 7%
- 23. Missouri- 4.225%**
24. Nebraska- 5.5%
25. Nevada- 6.5%
26. New Jersey- 6%
27. New Mexico- 5%
28. New York- 4.25%
29. North Carolina- 4.5%
30. North Dakota- 5%
31. Ohio- 6%
32. Oklahoma- 4.5%
33. Pennsylvania- 6%
34. Rhode Island- 7%
35. South Carolina- 5%
36. South Dakota- 4%
37. Tennessee- 7%
38. Texas- 6.25%
39. Utah- 4.75%
40. Vermont- 6%
41. Virginia- 5%
42. Washington- 6.5%
43. West Virginia- 6%
44. Wisconsin- 5%
45. Wyoming- 4%

D. Bulldozers, Draglines, and Construction Machines (long term)

1. Alabama- 2%
2. Arkansas- 6%
3. Arizona- 5.6%
4. California- 7.25%
5. Colorado- 3%
6. Connecticut- 6%

7. Delaware- 2.208%
8. Washington- D.C.- 5.75%
9. Florida- 6%
10. Georgia- 4%
11. Hawaii- 4%
12. Iowa- 5%
13. Idaho- 6%
14. Indiana- 6%
15. Kansas- 5.3%
16. Kentucky- 6%
17. Louisiana- 4%
18. Maryland- 5%
19. Massachusetts- 5%
20. Michigan- 6%
21. Minnesota- 6.5%
22. Mississippi- 7%
- 23. Missouri- 4.225%**
24. Nebraska- 5.5%
25. Nevada- 6.5%
26. New Jersey- 6%
27. New Mexico- 5%
28. New York- 4.25%
29. North Carolina- 4.5%
30. North Dakota- 5%
31. Ohio- 6%
32. Oklahoma- 4.5%
33. Pennsylvania- 6%
34. Rhode Island- 7%
35. South Carolina- 5%
36. South Dakota- 4%
37. Tennessee- 7%
38. Texas- 6.25%
39. Utah- 4.75%
40. Vermont- 6%
41. Virginia- 5%
42. Washington- 6.5%
43. West Virginia- 6%
44. Wisconsin- 5%
45. Wyoming- 4%

E. Rental of Hand Tools to Licensed Contractors

1. Alabama- 4%
2. Arkansas- 7%
3. Arizona- 5.6%
4. California- 7.25%
5. Colorado- 3%
6. Connecticut- 6%

7. Delaware- 2.208%
8. Washington- D.C.- 5.75%
9. Florida- 6%
10. Georgia- 4%
11. Hawaii- 4%
12. Iowa- 5%
13. Idaho- 6%
14. Indiana- 6%
15. Kansas- 5.3%
16. Kentucky- 6%
17. Louisiana- 4%
18. Maryland- 5%
19. Massachusetts- 5%
20. Michigan- 6%
21. Minnesota- 6.5%
22. Mississippi- 7%
- 23. Missouri- 4.225%**
24. Nebraska- 5.5%
25. Nevada- 6.5%
26. New Jersey- 6%
27. New Mexico- 5%
28. New York- 4.25%
29. North Carolina- 4.5%
30. North Dakota- 5%
31. Ohio- 6%
32. Oklahoma- 4.5%
33. Pennsylvania- 6%
34. Rhode Island- 7%
35. South Carolina- 5%
36. South Dakota- 4%
37. Tennessee- 7%
38. Texas- 6.25%
39. Utah- 4.75%
40. Vermont- 6%
41. Virginia- 5%
42. Washington- 6.5%
43. West Virginia- 6%
44. Wisconsin- 5%
45. Wyoming- 4%

F. Short term Automobile Rental

1. Alabama- 2%
2. Arkansas- 16%
3. Arizona- 5.6%
4. California- 7.25%
5. Colorado- 3%
6. Connecticut- 6%

7. Delaware- 2.208%
8. Washington- D.C.- 5.75%
9. Florida- 6%
10. Georgia- 4%
11. Hawaii- 4%
12. Illinois- 5%
13. Iowa- 5%
14. Idaho- 6%
15. Indiana- 6%
16. Kansas- 5.3%
17. Louisiana- 4%
18. Maine- 10%
19. Maryland- 12%
20. Massachusetts- 5%
21. Michigan- 6%
22. Minnesota- 6.5%
23. Mississippi- 7%
- 24. Missouri- 4.225%**
25. Montana- 4%
26. Nebraska- 5.5%
27. Nevada- 6.5%
28. New Hampshire- 8%
29. New Jersey- 6%
30. New Mexico- 5%
31. New York- 9.25%
32. North Carolina- 8%
33. North Dakota- 8%
34. Ohio- 6%
35. Oklahoma- 10.5%
36. Pennsylvania- 6%
37. Rhode Island- 7%
38. South Carolina- 5%
39. South Dakota- 4%
40. Tennessee- 7%
41. Texas- 6.25%
42. Utah- 4.75%
43. Vermont- 6%
44. Virginia- 6.5%
45. Washington- 12.4%
46. West Virginia- 6%
47. Wisconsin- 8%
48. Wyoming- 4%

G. Long Term Automobile Lease

1. Alabama- 2%
2. Arkansas- 7.5%
3. Arizona- 5.6%

4. California- 7.25%
5. Colorado- 3%
6. Connecticut- 6%
7. Delaware- 2.208%
8. Washington- D.C.- 10%
9. Florida- 6%
10. Georgia- 4%
11. Hawaii- 4%
12. Idaho- 6%
13. Indiana- 6%
14. Kansas- 5.3%
15. Louisiana- 4%
16. Maine- 5%
17. Massachusetts- 5%
18. Michigan- 6%
19. Minnesota- 6.5%
20. Mississippi- 7%
- 21. Missouri- 4.225%**
22. Nebraska- 5.5%
23. Nevada- 6.5%
24. New Jersey- 6%
25. New Mexico- 5%
26. New York- 9.25%
27. North Carolina- 4.5%
28. Ohio- 6%
29. Pennsylvania- 6%
30. Rhode Island- 7%
31. South Carolina- 5%
32. Tennessee- 7%
33. Texas- 6.25%
34. Utah- 4.75%
35. Virginia- 3%
36. Washington- 6.8%
37. Wisconsin- 5%
38. Wyoming- 4%

H. Limousine Service (with driver)

1. Arizona- 5.6%
2. Delaware- .384%
3. Washington D.C.- 5.75%
4. Georgia- 4%
5. Hawaii- 4%
6. Iowa- 5%
7. New Mexico- 5%
8. Ohio- 6%
9. Oklahoma- 4.5%
10. South Dakota- 4%

11. Virginia- 6.5%
12. Washington- 1.926%
13. West Virginia- 6%
14. Wisconsin- 5%

I. Aircraft Rental to Individual Pilots (short term)

1. Alabama- 2%
2. Arkansas- 7%
3. Arizona- 5.6%
4. California- 7.25%
5. Colorado- 3%
6. Connecticut- 6%
7. Delaware- 2.208%
8. Florida- 6%
9. Georgia- 4%
10. Hawaii- 4%
11. Iowa- 5%
12. Idaho- 6%
13. Indiana- 6%
14. Kansas- 5.3%
15. Kentucky- 6%
16. Louisiana- 4%
17. Maryland- 5%
18. Massachusetts- 5%
19. Michigan- 6%
20. Minnesota- 6.5%
21. Mississippi- 3%
- 22. Missouri- 4.225%**
23. Nebraska- 5.5%
24. Nevada- 6.5%
25. New Jersey- 6%
26. New Mexico- 5%
27. New York- 4.25%
28. North Carolina- 3%
29. Ohio- 6%
30. Pennsylvania- 6%
31. South Carolina- 5%
32. Tennessee- 7%
33. Texas- 6.25%
34. Utah- 4.75%
35. Vermont- 6%
36. Virginia- 2%
37. Washington- 6.5%
38. West Virginia- 6%
39. Wisconsin- 5%
40. Wyoming- 4%

J. Aircraft Rental to Individual Pilots (long term)

1. Alabama- 2%
2. Arkansas- 6%
3. Arizona- 5.6%
4. California- 7.25%
5. Colorado- 3%
6. Connecticut- 6%
7. Delaware- 2.208%
8. Florida- 6%
9. Georgia- 4%
10. Hawaii- 4%
11. Idaho- 6%
12. Indiana- 6%
13. Kansas- 5.3%
14. Kentucky- 6%
15. Louisiana- 4%
16. Maryland- 5%
17. Massachusetts- 5%
18. Michigan- 6%
19. Minnesota- 6.5%
20. Mississippi- 3%
- 21. Missouri- 4.225%**
22. Nebraska- 5.5%
23. Nevada- 6.5%
24. New Jersey- 6%
25. New Mexico- 5%
26. New York- 4.25%
27. North Carolina- 3%
28. Ohio- 6%
29. Pennsylvania- 6%
30. South Carolina- 5%
31. Tennessee- 7%
32. Texas- 6.25%
33. Utah- 4.75%
34. Vermont- 6%
35. Virginia- 2%
36. Washington- 6.5%
37. West Virginia- 6%
38. Wisconsin- 5%
39. Wyoming- 4%

K. Chartered Flights (with pilot)

1. Connecticut- 6%
2. Delaware- .384%
3. Georgia- 4%
4. Idaho- 6%
5. Massachusetts- 5%

6. New Mexico- 5%
7. Ohio- 6%
8. South Dakota- 4%
9. Virginia- 2%
10. Washington- 6.5%
11. Wyoming- 4%

L. Hotels, Motels, Lodging Houses

1. Alabama- 4%
2. Alaska- 1%
3. Arkansas- 8%
4. Arizona- 5.5%
5. California- T
6. Colorado- 3%
7. Connecticut- 12%
8. Delaware- 8%
9. Washington D.C.- 15%
10. Florida- 6%
11. Georgia- 4%
12. Hawaii- 4%
13. Iowa- 5%
14. Idaho- 6%
15. Illinois- 6%
16. Indiana- 6%
17. Kansas- 5.3%
18. Kentucky- 6%
19. Louisiana- 4%
20. Maine- 7%
21. Maryland- 5%
22. Massachusetts- 6%
23. Michigan- 6%
24. Minnesota- 6.5%
25. Mississippi- 7%
- 26. Missouri – 4.225%**
27. Montana- 7%
28. Nebraska- 5.5%
29. Nevada- T
30. New Hampshire- 8%
31. New Jersey- 6%
32. New Mexico- 5%
33. New York- 4.25%
34. North Carolina- 4.5%
35. North Dakota- 5%
36. Ohio- 6%
37. Oklahoma- 4.6%
38. Pennsylvania- 6%
39. Rhode Island- 12%

40. South Carolina- 7%
41. South Dakota- 4%
42. Tennessee- 7%
43. Texas- 6%
44. Utah- 7.75%
45. Vermont- 9%
46. Virginia- 5%
47. Washington- 6.5%
48. West Virginia- 6%
49. Wisconsin- 5%
50. Wyoming- 4%

M. Trailer Parks- Overnight

1. Alabama- 4%
2. Arkansas- 8%
3. Arizona- 5.5%
4. California- T
5. Colorado- 3%
6. Connecticut- 6%
7. Florida- 6%
8. Hawaii- 4%
9. Iowa- 5%
10. Idaho- 6%
11. Indiana- 6%
12. Louisiana- 7%
13. Minnesota- 6.5%
14. Mississippi- 7%
- 15. Missouri- 4.225%**
16. Montana- 7%
17. Nebraska- 5.5%
18. Nevada- T
19. New Mexico- 5%
20. North Dakota- 5%
21. South Carolina- 7%
22. South Dakota- 4%
23. Tennessee- 7%
24. Utah- 7.75%
25. Virginia- 5%
26. Washington- 6.5%
27. West Virginia- 6%
28. Wisconsin- 5%
29. Wyoming- 4%

XVI. Fabrication, Installation, and Repair Services

A. Custom Fabrication Labor

1. Alabama- 4%
2. Arizona- 5.6%

3. California- 7.25%
4. Connecticut- 6%
5. Delaware- .384%
6. Washington D.C.- 5.75%
7. Florida- 6%
8. Georgia- 4%
9. Hawaii- 4%
10. Iowa- 5%
11. Idaho- 6%
12. Kansas- 5.3%
13. Kentucky- 6%
14. Louisiana- 4%
15. Maine- 5%
16. Maryland- 5%
17. Massachusetts- 5%
18. Minnesota- 6.5%
19. Mississippi- 7%
20. Nebraska- 5.5%
21. Nevada- 6.5%
22. New Jersey- 6%
23. New Mexico- 5%
24. New York- 4.25%
25. North Carolina- 4.5%
26. Ohio- 6%
27. Pennsylvania- 6%
28. Rhode Island- 7%
29. South Dakota- 4%
30. Tennessee- 7%
31. Texas- 6.25%
32. Utah- 4.75%
33. Vermont- 6%
34. Virginia- 5%
35. Washington- 6.5%
36. West Virginia- 6%
37. Wisconsin- 5%
38. Wyoming- 4%

B. Repair Material (generally)

1. Alabama- 4%
2. Arkansas- 6%
3. Arizona- 5.6%
4. California- 7.25%
5. Colorado- 3%
6. Connecticut- 6%
7. Delaware- .384%
8. Washington D.C.- 5.75%
9. Florida- 6%

10. Georgia- 4%
11. Hawaii- 4%
12. Iowa- 5%
13. Idaho- 6%
14. Illinois- 6.3%
15. Indiana- 6%
16. Kansas- 5.3%
17. Kentucky- 6%
18. Louisiana- 4%
19. Maine- 5%
20. Maryland- 5%
21. Massachusetts- 5%
22. Michigan- 6%
23. Minnesota- 6.5%
24. Mississippi- 7%
- 25. Missouri- 4.225%**
26. Nebraska- 5.5%
27. Nevada- 6.5%
28. New Jersey- 6%
29. New Mexico- 5%
30. New York- 4.25%
31. North Carolina- 4.5%
32. North Dakota- 5%
33. Ohio- 6%
34. Oklahoma- 4.5%
35. Pennsylvania- 6%
36. Rhode Island- 7%
37. South Carolina- 5%
38. South Dakota- 4%
39. Tennessee- 7%
40. Texas- 6.25%
41. Utah- 4.75%
42. Vermont- 6%
43. Virginia- 5%
44. Washington- 6.5%
45. West Virginia- 6%
46. Wisconsin- 5%
47. Wyoming- 4%

C. Repair Labor, Generally

1. Arkansas- 6%
2. Connecticut- 6%
3. Delaware- .384%
4. Washington D.C.- 5.75%
5. Florida- 6%
6. Hawaii- 4%
7. Iowa- 5%

8. Kansas- 5.3%
9. Louisiana- 4%
10. Mississippi- 7%
11. Nebraska- 5.5%
12. New Jersey- 6%
13. New Mexico- 5%
14. New York- 4.25%
15. Ohio- 6%
16. Pennsylvania- 6%
17. South Dakota- 4%
18. Tennessee- 7%
19. Texas- 6.25%
20. Utah- 4.75%
21. Washington- 6.5%
22. West Virginia- 6%
23. Wisconsin- 5%
24. Wyoming- 4%

D. Labor Charges on Repair of Aircraft

1. Arkansas- 6%
2. Connecticut- 6%
3. Delaware- .384%
4. Washington D.C.- 5.75%
5. Florida- 6%
6. Hawaii- 4%
7. Iowa- 5%
8. Kansas- 5.3%
9. Louisiana- 4%
10. Mississippi- 7%
11. Nebraska- 5.5%
12. New Jersey- 6%
13. New Mexico- 5%
14. Ohio- 6%
15. Pennsylvania- 6%
16. South Dakota- 4%
17. Utah- 4.75%
18. Washington- 6.5%
19. Wisconsin- 5%

E. Labor Charges on Repairs to Interstate Vessels

1. Arkansas- 6%
2. Delaware- .384%
3. Washington D.C.- 5.75%
4. Florida- 6%
5. Iowa- 5%
6. Mississippi- 7%
7. New Mexico- 5%
8. Pennsylvania- 6%

9. South Dakota- 4%
10. Tennessee- 7%
11. Utah- 4.75%
12. Wyoming- 4%

F. Labor Charges on Intrastate Vessels

1. Arkansas- 6%
2. Delaware- .384%
3. Washington D.C.- 5.75%
4. Florida- 6%
5. Hawaii- 4%
6. Iowa- 5%
7. Kansas- 5.3%
8. Louisiana- 4%
9. Mississippi- 7%
10. New Mexico- 5%
11. New York- 4.25%
12. Ohio- 6%
13. Pennsylvania- 6%
14. South Dakota- 4%
15. Tennessee- 7%
16. Utah- 4.75%
17. Washington- 6.5%
18. Wisconsin- 5%
19. Wyoming- 4%

G. Labor- Repairs to Commercial Fishing Vessels

1. Arkansas- 6%
2. Delaware- .384%
3. Florida- 6%
4. Hawaii- 4%
5. Iowa- 5%
6. Kansas- 5.3%
7. Nebraska- 5.5%
8. New Mexico- 5%
9. Pennsylvania- 6%
10. South Dakota- 4%
11. Tennessee- 7%
12. Utah- 4.75%
13. Washington- 6.5%
14. Wisconsin- 5%
15. Wyoming- 4%

H. Labor- Charges on Repairs to Railroad Rolling Stock

1. Arkansas- 6%
2. Connecticut- 6%
3. Delaware- .384%
4. Florida- 6%
5. Hawaii- 4%

6. Iowa- 5%
7. Louisiana- 4%
8. New Jersey- 6%
9. New Mexico- 5%
10. South Dakota- 4%
11. Utah- 4.75%

I. Labor Charges on Repairs to Motor Vehicles

1. Arkansas- 6%
2. Connecticut- 6%
3. Delaware- .384%
4. Washington D.C.- 5.75%
5. Florida- 6%
6. Hawaii- 4%
7. Iowa- 5%
8. Kansas- 5.3%
9. Louisiana- 4%
10. Mississippi- 7%
11. New Jersey- 6%
12. New Mexico- 5%
13. New York- 4.25%
14. Ohio- 6%
15. Pennsylvania- 6%
16. South Dakota- 4%
17. Tennessee- 7%
18. Utah- 4.75%
19. Washington- 6.5%
20. West Virginia- 6%
21. Wisconsin- 5%
22. Wyoming- 4%

J. Labor on Radio/TV Repairs and Other Electronic Equipment

1. Arkansas- 6%
2. Connecticut- 6%
3. Delaware- .384%
4. Washington D.C.- 5.75%
5. Florida- 6%
6. Hawaii- 4%
7. Iowa- 5%
8. Kansas- 5.3%
9. Louisiana- 4%
10. Mississippi- 7%
11. Nebraska- 5.5%
12. New Jersey- 6%
13. New Mexico- 5%
14. New York- 4.25%
15. Ohio- 6%
16. Pennsylvania- 6%

17. South Dakota- 4%
18. Tennessee- 7%
19. Texas- 6.25%
20. Utah- 4.75%
21. Washington- 6.5%
22. West Virginia- 6%
23. Wisconsin- 5%
24. Wyoming- 4%

K. Labor Charges- Repairs to Other Tangible Property

1. Arkansas- 6%
2. Connecticut- 6%
3. Delaware- .384%
4. Washington D.C.- 5.75%
5. Florida- 6%
6. Hawaii- 4%
7. Iowa- 5%
8. Kansas- 5.3%
9. Louisiana- 4%
10. Mississippi- 7%
11. Nebraska- 5.5%
12. New Jersey- 6%
13. New Mexico- 5%
14. New York- 4.25%
15. Ohio- 6%
16. Pennsylvania- 6%
17. South Dakota- 4%
18. Tennessee- 7%
19. Texas- 6.25%
20. Utah- 4.75%
21. Washington- 6.5%
22. West Virginia- 6%
23. Wisconsin- 5%
24. Wyoming- 4%

L. Labor- Repairs or Remodeling to Real Property

1. Arizona- 5.6%
2. Connecticut- 6%
3. Delaware- .624%
4. Hawaii- 4%
5. Iowa- 5%
6. Kansas- 5.3%
7. Nebraska- 5.5%
8. New Jersey- 6%
9. New Mexico- 5%
10. New York- 4.25%
11. South Dakota- 2%
12. Texas- 6.25%

13. Washington- 6.5%

14. West Virginia- 6%

M. Labor Charges on Repairs Delivered Under Warranty

1. Delaware- .384%

2. Washington D.C.- 5.75%

3. Hawaii- 4%

4. Louisiana- 4%

5. Pennsylvania- 6%

6. Texas- 6.25%

7. Wyoming- 4%

N. Service Contracts Sold at the Time of Sale TPP

1. Arkansas- 6%

2. California- 7.25%

3. Colorado- 3%

4. Connecticut- 6%

5. Delaware- .384%

6. Washington D.C.- 5.75%

7. Florida- 6%

8. Hawaii- 4%

9. Iowa- 5%

10. Idaho- 6%

11. Illinois- 6.25%

12. Kansas- 5.3%

13. Louisiana- 4%

14. Mississippi- 7%

15. Nebraska- 5.5%

16. New Jersey- 6%

17. New Mexico- 5%

18. New York- 4.25%

19. Ohio- 6%

20. Pennsylvania- 6%

21. South Carolina- 5%

22. South Dakota- 4%

23. Tennessee- 7%

24. Texas- 6.25%

25. Utah- 4.75%

26. Virginia- 5%

27. Washington- 6.5%

28. West Virginia- 6%

29. Wisconsin- 5%

30. Wyoming- 4%

O. Installation Charges by Persons Selling Property

1. Colorado- 3%

2. Delaware- .384%

3. Florida- 6%

4. Hawaii- 4%

5. Kansas- 5.3%
6. Louisiana- 4%
7. Minnesota- 6.5%
8. Mississippi- 7%
9. Nebraska- 5.5%
10. New Jersey- 6%
11. New Mexico- 5%
12. New York- 4.25%
13. North Dakota- 5%
14. Ohio- 6%
15. Pennsylvania- 6%
16. South Dakota- 4%
17. Tennessee- 7%
18. Texas- 6.25%
19. Utah- 4.75%
20. Washington- 6.5%
21. West Virginia- 6%
22. Wisconsin- 5%
23. Wyoming- 4%

P. Installation Charges- Other Than Selling of Goods

1. Delaware- .384%
2. Florida- 6%
3. Hawaii- 4%
4. Kansas- 5.3%
5. Minnesota- 6.5%
6. Mississippi- 7%
7. Nebraska- 5.5%
8. New Jersey- 6%
9. New Mexico- 5%
10. New York- 4.25%
11. Ohio- 6%
12. South Dakota- 4%
13. Tennessee- 7%
14. Utah- 4.75%
15. Washington- 6.5%
16. West Virginia- 6%
17. Wisconsin- 5%
18. Wyoming- 4%

Q. Custom Processing (on Customer's Property)

1. Connecticut- 6%
2. Delaware- .384%
3. Washington D.C.- 5.75%
4. Florida- 6%
5. Hawaii- 4%
6. Idaho- 6%
7. Kansas- 5.3%

8. Kentucky- 6%
9. Louisiana- 4%
10. Maine- 5%
11. Maryland- 5%
12. Minnesota- 6.5%
13. Mississippi- 7%
14. Nebraska- 5.5%
15. New Jersey- 6%
16. New Mexico- 5%
17. New York- 4.25%
18. Rhode Island- 7%
19. South Dakota- 4%
20. Tennessee- 7%
21. Texas- 6.25%
22. Virginia- 5%
23. Washington- 6.5%
24. West Virginia- 6%
25. Wisconsin- 5%
26. Wyoming- 4%

R. Custom Meat Slaughtering, Cutting and Wrapping

1. Delaware- .384%
2. Hawaii- 4%
3. Idaho- 6%
4. Kansas- 5.3%
5. Mississippi- 7%
6. New Mexico- 5%
7. New York- 4.25%
8. South Dakota- 4%
9. Virginia- 5%
10. Washington- 6.5%
11. West Virginia- 6%
12. Wyoming- 4%

S. Taxidermy

1. Delaware- .384%
2. Washington D.C.- 5.75%
3. Florida- 6%
4. Hawaii- 4%
5. Iowa- 5%
6. Idaho- 6%
7. Kansas- 5.3%
8. Maine- 5%
9. Maryland- 5%
10. Massachusetts- 5%
11. Michigan- 6%
12. Minnesota- 6.5%
13. Nebraska- 5.5%

14. New Jersey- 6%
15. New Mexico- 5%
16. New York- 4.25%
17. Ohio- 6%
18. Pennsylvania- 6%
19. Rhode Island- 7%
20. South Dakota- 4%
21. Texas- 6.25%
22. Utah- 4.75%
23. Vermont- 6%
24. Washington- 6.5%
25. West Virginia- 6%
26. Wisconsin- 5%
27. Wyoming- 4%

T. Welding Labor (fabrication and repair)

1. Arkansas- 6%
2. California- 7.25%
3. Colorado- 3%
4. Connecticut- 6%
5. Delaware- .384%
6. Washington D.C.- 5.75%
7. Florida- 6%
8. Hawaii- 4%
9. Iowa- 5%
10. Idaho- 6%
11. Kansas- 5.3%
12. Kentucky- 6%
13. Louisiana- 4%
14. Maryland- 5%
15. Massachusetts- 5%
16. Minnesota- 6.5%
17. Mississippi- 7%
18. Nebraska- 5.5%
19. New Jersey- 6%
20. New Mexico- 5%
21. New York- 4.25%
22. Ohio- 6%
23. Pennsylvania- 6%
24. South Dakota- 4%
25. Tennessee- 7%
26. Texas- 6.25%
27. Utah- 4.75%
28. Washington- 6.5%
29. West Virginia- 6%
30. Wisconsin- 5%
31. Wyoming- 4%

State by State

State Totals- The # of services that could be taxed in each category

Basic Sales Tax- The rate that is charged most often by the state

Agricultural Services- 5

Industrial and Mining Services- 4

Construction- 4

Transportation- 5

Storage- 10

Utilities- 16

Finance, Insurance, and Real Estate- 8

Personal Services- 20

Business Services- 34

Computer Services- 9

Automotive Services- 5

Admissions and Amusements- 15

Professional Services- 9

Leases- 13

Fabrication, Repair, and Installation- 20

Miscellaneous- 2

Total # of Services Taxed- 177

Alabama:

Basic Sales Tax- 4%

Agricultural Services- 0

Industrial and Mining Services- 0

Construction- 0

Transportation- 0

Storage- 0

Utilities- 12

Finance, Insurance, and Real Estate- 0

Personal Services- 2

Business Services- 6

Computer Services- 4

Automotive Services- 0

Admissions and Amusements- 10

Professional Services- 0

Leases- 11

Fabrication, Repair, and Installation- 2

Miscellaneous- 1

Total # of Services Taxed- 48

Alaska:

Basic Sales Tax- 0%

Agricultural Services- 0

Industrial and Mining Services- 0

Construction- 0

Utilities- 0

Transportation- 0

Storage- 0

Finance, Insurance, and Real Estate- 0

Personal Services- 0

Business Services- 0

Computer Services- 0

Automotive Services- 0

Admissions and Amusements- 0

Professional Services- 0

Leases- 1

Fabrication, Repair, and Installation- 0

Miscellaneous- 0

Total # of Services Taxed- 1

Arkansas:

Basic Sales Tax- 6%

Agricultural Services- 2

Industrial and Mining Services- 0

Construction- 0

Utilities- 16

Transportation- 0

Storage- 4

Finance, Insurance, and Real Estate- 0

Personal Services- 7

Business Services- 12

Computer Services- 2

Automotive Services- 5

Admissions and Amusements- 12

Professional Services- 0

Leases- 11

Fabrication, Repair, and Installation- 12

Miscellaneous- 0

Total # of Services Taxed- 83

Arizona:

Basic Sales Tax- 5.6%

Agricultural Services- 1

Industrial and Mining Services- 2
Construction- 4
Transportation- 3
Storage- 8
Utilities- 12
Finance, Insurance, and Real Estate- 0
Personal Services- 2
Business Services- 5
Computer Services- 2
Automotive Services- 2
Admissions and Amusements- 11
Professional Services- 0
Leases- 11
Fabrication, Repair, and Installation- 3
Miscellaneous- 2
Total # of Services Taxed- 68

California:

Basic Sales Tax- 7.25%
Agricultural Services- 0
Industrial and Mining Services- 1
Construction- 0
Transportation- 0
Storage- 0
Utilities- 4
Finance, Insurance, and Real Estate- 0
Personal Services- 2
Business Services- 7
Computer Services- 3
Automotive Services- 1
Admissions and Amusements- 1
Professional Services- 0
Leases- 11
Fabrication, Repair, and Installation- 4
Miscellaneous- 0
Total # of Services Taxed- 34

Colorado:

Basic Sales Tax- 3%
Agricultural Services- 0
Industrial and Mining Services- 0
Construction- 0
Transportation- 0
Storage- 0

Utilities- 4
Finance, Insurance, and Real Estate- 0
Personal Services- 0
Business Services- 2
Computer Services- 2
Automotive Services- 0
Admissions and Amusements- 2
Professional Services- 0
Leases- 11
Fabrication, Repair, and Installation- 4
Miscellaneous- 0
Total # of Services Taxed- 25

Connecticut:

Basic Sales Tax- 6%
Agricultural Services- 1
Industrial and Mining Services- 1
Construction- 4
Transportation- 0
Storage- 2
Utilities- 10
Finance, Insurance, and Real Estate- 0
Personal Services- 9
Business Services- 20
Computer Services- 7
Automotive Services- 3
Admissions and Amusements- 10
Professional Services- 0
Leases- 11
Fabrication, Repair, and Installation- 12
Miscellaneous- 0
Total # of Services Taxed- 90

Delaware:

Basic Sales Tax- .384%
Agricultural Services- 5
Industrial and Mining Services- 4
Construction- 4
Transportation- 1
Storage- 9
Utilities- 9
Finance, Insurance, and Real Estate- 5
Personal Services- 20
Business Services- 34

Computer Services- 7
Automotive Services- 5
Admissions and Amusements- 10
Professional Services- 9
Leases- 12
Fabrication, Repair, and Installation- 20
Miscellaneous- 1
Total # of Services Taxed- 155

District of Columbia:

Basic Sales Tax- 5.75%
Agricultural Services- 1
Industrial and Mining Services- 0
Construction- 0
Transportation- 1
Storage- 2
Utilities- 12
Finance, Insurance, and Real Estate- 1
Personal Services- 8
Business Services- 11
Computer Services- 9
Automotive Services- 3
Admissions and Amusements- 7
Professional Services- 0
Leases- 9
Fabrication, Repair, and Installation- 15
Miscellaneous- 1
Total # of Services Taxed- 80

Florida:

Basic Sales Tax- 6%
Agricultural Services- 0
Industrial and Mining Services- 0
Construction- 0
Transportation- 0
Storage- 7
Utilities- 7
Finance, Insurance, and Real Estate- 0
Personal Services- 4
Business Services- 8
Computer Services- 1
Automotive Services- 4
Admissions and Amusements- 14
Professional Services- 0

Leases- 11
Fabrication, Repair, and Installation- 17
Miscellaneous- 0
Total # of Services Taxed- 73

Georgia:

Basic Sales Tax- 4%
Agricultural Services- 0
Industrial and Mining Services- 0
Construction- 0
Transportation- 3
Storage- 0
Utilities- 10
Finance, Insurance, and Real Estate- 0
Personal Services- 4
Business Services- 5
Computer Services- 3
Automotive Services- 0
Admissions and Amusements- 8
Professional Services- 0
Leases- 12
Fabrication, Repair, and Installation- 2
Miscellaneous- 0
Total # of Services Taxed- 47

Hawaii:

Basic Sales Tax- 4%
Agricultural Services- 5
Industrial and Mining Services- 4
Construction- 4
Transportation- 4
Storage- 9
Utilities- 16
Finance, Insurance, and Real Estate- 7
Personal Services- 20
Business Services- 34
Computer Services- 9
Automotive Services- 5
Admissions and Amusements- 14
Professional Services- 9
Leases- 12
Fabrication, Repair, and Installation- 19
Miscellaneous- 0
Total # of Services Taxed- 171

Iowa:

Basic Sales Tax- 5%

Agricultural Services- 2

Industrial and Mining Services- 0

Construction- 3

Transportation- 0

Storage- 4

Utilities- 13

Finance, Insurance, and Real Estate- 2

Personal Services- 15

Business Services- 18

Computer Services- 2

Automotive Services- 5

Admissions and Amusements- 13

Professional Services- 0

Leases- 10

Fabrication, Repair, and Installation- 15

Miscellaneous- 1

Total # of Services Taxed- 103

Idaho:

Basic Sales Tax- 6%

Agricultural Services- 0

Industrial and Mining Services- 1

Construction- 0

Transportation- 0

Storage- 0

Utilities- 0

Finance, Insurance, and Real Estate- 0

Personal Services- 3

Business Services- 5

Computer Services- 1

Automotive Services- 0

Admissions and Amusements- 11

Professional Services- 0

Leases- 12

Fabrication, Repair, and Installation- 7

Miscellaneous- 1

Total # of Services Taxed- 41

Illinois:

Basic Sales Tax- 6.25%

Agricultural Services- 0

Industrial and Mining Services- 0

Construction- 0

Transportation- 0

Storage- 0

Utilities- 12

Finance, Insurance, and Real Estate- 0

Personal Services- 1

Business Services- 1

Computer Services- 2

Automotive Services- 0

Admissions and Amusements- 0

Professional Services- 0

Leases- 2

Fabrication, Repair, and Installation- 2

Miscellaneous- 0

Total # of Services Taxed- 20

Indiana:

Basic Sales Tax- 6%

Agricultural Services- 1

Industrial and Mining Services- 0

Construction- 0

Transportation- 0

Storage- 0

Utilities- 7

Finance, Insurance, and Real Estate- 0

Personal Services- 4

Business Services- 3

Computer Services- 3

Automotive Services- 0

Admissions and Amusements- 3

Professional Services- 0

Leases- 11

Fabrication, Repair, and Installation- 1

Miscellaneous- 0

Total # of Services Taxed- 33

Kansas:

Basic Sales Tax- 5.3%

Agricultural Services- 2

Industrial and Mining Services- 2

Construction- 3
Transportation- 0
Storage- 2
Utilities- 7
Finance, Insurance, and Real Estate- 0
Personal Services- 10
Business Services- 9
Computer Services- 2
Automotive Services- 4
Admissions and Amusements- 13
Professional Services- 0
Leases- 10
Fabrication, Repair, and Installation- 17
Miscellaneous- 1
Total # of Services Taxed- 82

Kentucky:

Basic Sales Tax- 6%
Agricultural Services- 0
Industrial and Mining Services- 0
Construction- 0
Transportation- 0
Storage- 0
Utilities- 11
Finance, Insurance, and Real Estate- 0
Personal Services- 2
Business Services- 4
Computer Services- 3
Automotive Services- 0
Admissions and Amusements- 6
Professional Services- 0
Leases- 8
Fabrication, Repair, and Installation- 4
Miscellaneous- 0
Total # of Services Taxed- 38

Louisiana:

Basic Sales Tax- 4%
Agricultural Services- 0
Industrial and Mining Services- 1
Construction- 0
Transportation- 0
Storage- 2
Utilities- 10

Finance, Insurance, and Real Estate- 0
Personal Services- 8
Business Services- 5
Computer Services- 4
Automotive Services- 3
Admissions and Amusements- 9
Professional Services- 0
Leases- 10
Fabrication, Repair, and Installation- 14
Miscellaneous- 0
Total # of Services Taxed- 66

Maine:

Basic Sales Tax- 5%
Agricultural Services- 0
Industrial and Mining Services- 0
Construction- 0
Transportation- 0
Storage- 0
Utilities- 9
Finance, Insurance, and Real Estate- 0
Personal Services- 1
Business Services- 6
Computer Services- 1
Automotive Services- 0
Admissions and Amusements- 2
Professional Services- 0
Leases- 4
Fabrication, Repair, and Installation- 5
Miscellaneous- 0
Total # of Services Taxed- 28

Maryland:

Basic Sales Tax- 5%
Agricultural Services- 0
Industrial and Mining Services- 0
Construction- 0
Transportation- 0
Storage- 1
Utilities- 5
Finance, Insurance, and Real Estate- 0
Personal Services- 3
Business Services- 13
Computer Services- 2

Automotive Services- 0
Admissions and Amusements- 11
Professional Services- 0
Leases- 9
Fabrication, Repair, and Installation- 5
Miscellaneous- 0
Total # of Services Taxed- 49

Massachusetts:

Basic Sales Tax- 5%
Agricultural Services- 0
Industrial and Mining Services- 0
Construction- 0
Transportation- 0
Storage- 0
Utilities- 9
Finance, Insurance, and Real Estate- 0
Personal Services- 1
Business Services- 4
Computer Services- 1
Automotive Services- 0
Admissions and Amusements- 1
Professional Services- 0
Leases- 11
Fabrication, Repair, and Installation- 3
Miscellaneous- 0
Total # of Services Taxed- 30

Michigan:

Basic Sales Tax- 6%
Agricultural Services- 0
Industrial and Mining Services- 1
Construction- 0
Transportation- 0
Storage- 0
Utilities- 12
Finance, Insurance, and Real Estate- 0
Personal Services- 2
Business Services- 7
Computer Services- 2
Automotive Services- 0
Admissions and Amusements- 1
Professional Services- 0
Leases- 10

Fabrication, Repair, and Installation- 2
Miscellaneous- 0
Total # of Services Taxed- 37

Minnesota:

Basic Sales Tax- 6.5%
Agricultural Services- 2
Industrial and Mining Services- 1
Construction- 0
Transportation- 0
Storage- 1
Utilities- 15
Finance, Insurance, and Real Estate- 0
Personal Services- 7
Business Services- 12
Computer Services- 3
Automotive Services- 5
Admissions and Amusements- 14
Professional Services- 0
Leases- 11
Fabrication, Repair, and Installation- 7
Miscellaneous- 0
Total # of Services Taxed- 78

Mississippi:

Basic Sales Tax- 7%
Agricultural Services- 2
Industrial and Mining Services- 4
Construction- 4
Transportation- 0
Storage- 6
Utilities- 10
Finance, Insurance, and Real Estate- 0
Personal Services- 5
Business Services- 8
Computer Services- 4
Automotive Services- 4
Admissions and Amusements- 11
Professional Services- 0
Leases- 11
Fabrication, Repair, and Installation- 15
Miscellaneous- 1
Total # of Services Taxed- 85

Missouri:

Basic Sales Tax- 4.225%

Agricultural Services- 0

Industrial and Mining Services- 0

Construction- 0

Transportation- 1

Storage-1

Utilities- 8

Finance, Insurance, and Real Estate- 0

Personal Services- 1

Business Services- 2

Computer Services- 3

Automotive Services- 0

Admissions and Amusements- 11

Professional Services- 0

Leases- 11

Fabrication, Repair, and Installation- 1

Miscellaneous- 0

Total # of Services Taxed- 39

Montana:

Basic Sales Tax- 0%

Agricultural Services- 0

Industrial and Mining Services- 0

Construction- 1

Transportation- 0

Storage- 0

Utilities- 12

Finance, Insurance, and Real Estate- 1

Personal Services- 0

Business Services- 0

Computer Services- 0

Automotive Services- 0

Admissions and Amusements- 3

Professional Services- 0

Leases- 3

Fabrication, Repair, and Installation- 0

Miscellaneous- 0

Total # of Services Taxed- 20

Nebraska:

Basic Sales Tax- 5.5%

Agricultural Services- 1

Industrial and Mining Services- 1

Construction- 3

Transportation- 0

Storage- 0

Utilities- 14

Finance, Insurance, and Real Estate- 0

Personal Services- 8

Business Services- 15

Computer Services- 4

Automotive Services- 3

Admissions and Amusements- 12

Professional Services- 0

Leases- 11

Fabrication, Repair, and Installation- 14

Miscellaneous- 1

Total # of Services Taxed- 87

Nevada:

Basic Sales Tax- 6.5%

Agricultural Services- 0

Industrial and Mining Services- 0

Construction- 0

Transportation- 0

Storage- 0

Utilities- 0

Finance, Insurance, and Real Estate- 0

Personal Services- 1

Business Services- 3

Computer Services- 1

Automotive Services- 1

Admissions and Amusements- 7

Professional Services- 0

Leases- 11

Fabrication, Repair, and Installation- 2

Miscellaneous- 0

Total # of Services Taxed- 26

New Hampshire:

Basic Sales Tax- 0%

Agricultural Services- 0

Industrial and Mining Services- 0

Construction- 0
Transportation- 0
Storage- 0
Utilities- 6
Finance, Insurance, and Real Estate- 0
Personal Services- 1
Business Services- 0
Computer Services- 2
Automotive Services- 0
Admissions and Amusements- 0
Professional Services- 0
Leases- 2
Fabrication, Repair, and Installation- 0
Miscellaneous- 1
Total # of Services Taxed- 12

New Jersey:

Basic Sales Tax- 6%
Agricultural Services- 1
Industrial and Mining Services- 0
Construction- 0
Transportation- 0
Storage- 6
Utilities- 10
Finance, Insurance, and Real Estate- 0
Personal Services- 2
Business Services- 10
Computer Services- 1
Automotive Services- 4
Admissions and Amusements- 6
Professional Services- 0
Leases- 11
Fabrication, Repair, and Installation- 15
Miscellaneous- 1
Total # of Services Taxed- 67

New Mexico:

Basic Sales Tax- 5%
Agricultural Services- 3
Industrial and Mining Services- 4
Construction- 4
Transportation- 4
Storage- 8
Utilities- 16

Finance, Insurance, and Real Estate- 6
Personal Services- 20
Business Services- 32
Computer Services- 9
Automotive Services- 5
Admissions and Amusements- 14
Professional Services- 9
Leases- 13
Fabrication, Repair, and Installation- 19
Miscellaneous- 1
Total # of Services Taxed- 167

New York:

Basic Sales Tax- 4.25%
Agricultural Services- 3
Industrial and Mining Services- 0
Construction- 0
Transportation- 0
Storage- 6
Utilities- 4
Finance, Insurance, and Real Estate- 0
Personal Services- 4
Business Services- 13
Computer Services- 2
Automotive Services- 5
Admissions and Amusements- 5
Professional Services- 0
Leases- 10
Fabrication, Repair, and Installation- 15
Miscellaneous- 0
Total # of Services Taxed- 67

North Carolina:

Basic Sales Tax- 4.5%
Agricultural Services- 0
Industrial and Mining Services- 0
Construction- 0
Transportation- 0
Storage- 0
Utilities- 10
Finance, Insurance, and Real Estate- 0
Personal Services- 5
Business Services- 5
Computer Services- 1

Automotive Services- 0
Admissions and Amusements- 8
Professional Services- 0
Leases- 10
Fabrication, Repair, and Installation- 2
Miscellaneous- 0
Total # of Services Taxed- 41

North Dakota:

Basic Sales Tax- 5%
Agricultural Services- 0
Industrial and Mining Services- 0
Construction- 0
Transportation- 0
Storage- 0
Utilities- 6
Finance, Insurance, and Real Estate- 0
Personal Services- 1
Business Services- 4
Computer Services- 3
Automotive Services- 0
Admissions and Amusements- 11
Professional Services- 0
Leases- 8
Fabrication, Repair, and Installation- 2
Miscellaneous- 0
Total # of Services Taxed- 35

Ohio:

Basic Sales Tax- 6%
Agricultural Services- 1
Industrial and Mining Services- 0
Construction- 0
Transportation- 2
Storage- 4
Utilities- 8
Finance, Insurance, and Real Estate- 0
Personal Services- 12
Business Services- 14
Computer Services- 6
Automotive Services- 4
Admissions and Amusements- 3
Professional Services- 0

Leases- 12
Fabrication, Repair, and Installation- 13
Miscellaneous- 0
Total # of Services Taxed- 79

Oklahoma:

Basic Sales Tax- 4.5%
Agricultural Services- 0
Industrial and Mining Services- 0
Construction- 0
Transportation- 1
Storage- 1
Utilities- 8
Finance, Insurance, and Real Estate- 0
Personal Services- 3
Business Services- 4
Computer Services- 3
Automotive Services- 1
Admissions and Amusements- 10
Professional Services- 0
Leases- 8
Fabrication, Repair, and Installation- 1
Miscellaneous- 0
Total # of Services Taxed- 40

Oregon:

Basic Sales Tax- 0%
Agricultural Services- 0
Industrial and Mining Services- 0
Construction- 0
Transportation- 0
Storage- 0
Utilities- 0
Finance, Insurance, and Real Estate- 0
Personal Services- 0
Business Services- 0
Computer Services- 0
Automotive Services- 0
Admissions and Amusements- 0
Professional Services- 0
Leases- 0
Fabrication, Repair, and Installation- 0

Miscellaneous- 0
Total # of Services Taxed- 0

Pennsylvania:

Basic Sales Tax- 6%
Agricultural Services- 2
Industrial and Mining Services- 0
Construction- 0
Transportation- 0
Storage- 1
Utilities- 9
Finance, Insurance, and Real Estate- 0
Personal Services- 6
Business Services- 16
Computer Services- 2
Automotive Services- 4
Admissions and Amusements- 1
Professional Services- 0
Leases- 10
Fabrication, Repair, and Installation- 15
Miscellaneous- 0
Total # of Services Taxed- 66

Rhode Island:

Basic Sales Tax- 7%
Agricultural Services- 0
Industrial and Mining Services- 0
Construction- 0
Transportation- 0
Storage- 0
Utilities- 10
Finance, Insurance, and Real Estate- 0
Personal Services- 1
Business Services- 6
Computer Services- 4
Automotive Services- 0
Admissions and Amusements- 4
Professional Services- 0
Leases- 8
Fabrication, Repair, and Installation- 4
Miscellaneous- 1
Total # of Services Taxed- 38

South Carolina:

Basic Sales Tax- 5%

Agricultural Services- 0

Industrial and Mining Services- 0

Construction- 0

Transportation- 0

Storage- 0

Utilities- 4

Finance, Insurance, and Real Estate- 0

Personal Services- 6

Business Services- 6

Computer Services- 5

Automotive Services- 0

Admissions and Amusements- 10

Professional Services- 0

Leases- 11

Fabrication, Repair, and Installation- 2

Miscellaneous- 1

Total # of Services Taxed- 45

South Dakota:

Basic Sales Tax- 4%

Agricultural Services- 4

Industrial and Mining Services- 4

Construction- 4

Transportation- 2

Storage- 9

Utilities- 14

Finance, Insurance, and Real Estate- 7

Personal Services- 19

Business Services- 28

Computer Services- 9

Automotive Services- 5

Admissions and Amusements- 13

Professional Services- 5

Leases- 10

Fabrication, Repair, and Installation- 19

Miscellaneous- 2

Total # of Services Taxed- 154

Tennessee:

Basic Sales Tax- 7%

Agricultural Services- 1

Industrial and Mining Services- 0

Construction- 0
Transportation- 0
Storage- 2
Utilities- 11
Finance, Insurance, and Real Estate- 0
Personal Services- 10
Business Services- 7
Computer Services- 4
Automotive Services- 5
Admissions and Amusements- 12
Professional Services- 0
Leases- 11
Fabrication, Repair, and Installation- 14
Miscellaneous- 1
Total # of Services Taxed- 78

Texas:

Basic Sales Tax- 6.25%
Agricultural Services- 2
Industrial and Mining Services- 2
Construction- 3
Transportation- 0
Storage- 2
Utilities- 12
Finance, Insurance, and Real Estate- 2
Personal Services- 10
Business Services- 14
Computer Services- 9
Automotive Services- 1
Admissions and Amusements- 12
Professional Services- 1
Leases- 10
Fabrication, Repair, and Installation- 8
Miscellaneous- 0
Total # of Services Taxed- 88

Utah:

Basic Sales Tax- 4.75%
Agricultural Services- 1
Industrial and Mining Services- 2
Construction- 0
Transportation- 1
Storage- 1
Utilities- 7

Finance, Insurance, and Real Estate- 0
Personal Services- 8
Business Services- 6
Computer Services- 1
Automotive Services- 3
Admissions and Amusements- 11
Professional Services- 0
Leases- 11
Fabrication, Repair, and Installation- 16
Miscellaneous- 1
Total # of Services Taxed- 69

Vermont:

Basic Sales Tax- 6%
Agricultural Services- 0
Industrial and Mining Services- 0
Construction- 0
Transportation- 0
Storage- 0
Utilities- 6
Finance, Insurance, and Real Estate- 0
Personal Services- 2
Business Services- 5
Computer Services- 3
Automotive Services- 0
Admissions and Amusements- 11
Professional Services- 0
Leases- 9
Fabrication, Repair, and Installation- 3
Miscellaneous- 0
Total # of Services Taxed- 39

Virginia:

Basic Sales Tax- 5%
Agricultural Services- 0
Industrial and Mining Services- 1
Construction- 0
Transportation- 0
Storage- 0
Utilities- 1
Finance, Insurance, and Real Estate- 0
Personal Services- 3
Business Services- 4
Computer Services- 1

Automotive Services- 0
Admissions and Amusements- 1
Professional Services- 0
Leases- 13
Fabrication, Repair, and Installation- 5
Miscellaneous- 0
Total # of Services Taxed- 29

Washington:

Basic Sales Tax- 6.5%
Agricultural Services- 5
Industrial and Mining Services- 4
Construction- 4
Transportation- 4
Storage- 9
Utilities- 16
Finance, Insurance, and Real Estate- 8
Personal Services- 20
Business Services- 33
Computer Services- 9
Automotive Services- 5
Admissions and Amusements- 12
Professional Services- 9
Leases- 13
Fabrication, Repair, and Installation- 17
Miscellaneous- 0
Total # of Services Taxed- 168

West Virginia:

Basic Sales Tax- 6%
Agricultural Services- 3
Industrial and Mining Services- 1
Construction- 1
Transportation- 0
Storage- 10
Utilities- 10
Finance, Insurance, and Real Estate- 3
Personal Services- 17
Business Services- 26
Computer Services- 5
Automotive Services- 5
Admissions and Amusements- 13
Professional Services- 1
Leases- 11

Fabrication, Repair, and Installation- 14
Miscellaneous- 0
Total # of Services Taxed- 120

Wisconsin:

Basic Sales Tax- 5%
Agricultural Services- 2
Industrial and Mining Services- 1
Construction- 0
Transportation- 0
Storage- 3
Utilities-11
Finance, Insurance, and Real Estate- 0
Personal Services- 11
Business Services- 7
Computer Services- 4
Automotive Services- 5
Admissions and Amusements- 14
Professional Services- 0
Leases- 12
Fabrication, Repair, and Installation- 15
Miscellaneous- 0
Total # of Services Taxed- 85

Wyoming:

Basic Sales Tax- 4%
Agricultural Services- 0
Industrial and Mining Services- 0
Construction- 0
Transportation- 4
Storage- 1
Utilities- 10
Finance, Insurance, and Real Estate- 0
Personal Services- 6
Business Services- 7
Computer Services- 4
Automotive Services- 4
Admissions and Amusements- 0
Professional Services- 7
Leases- 12
Fabrication, Repair, and Installation- 17
Miscellaneous- 1
Total # of Services Taxed- 73

Additional Questions Posed to States

* Only the data that was given is presented below. Some of the states did not provide answers to the following questions. If that was the case, then those states are either not included on any of the following lists or N/A is posted next to the state's name.

Do you impose a sales tax on other services not listed? (Those states that do are listed below).

Arkansas
Arizona
Colorado
Delaware
District of Columbia
Hawaii
Iowa
Idaho
Kansas
Maine
Maryland
Mississippi
Nebraska
New Hampshire
New Jersey
New Mexico
Rhode Island
South Carolina
South Dakota
Tennessee
Utah
Virginia
Washington
West Virginia
Wyoming

Do you tax the use of services in the state? If yes, at what rate? Who is liable for the use tax payment (buyer or seller)?

Alabama- No
Alaska- No
Arkansas- No
Arizona- No, Buyer
California- Yes, 7.25
Colorado- No, Buyer
Connecticut- Yes, 6%, Buyer and Seller
Delaware- Yes, 1.92%, Buyer and Seller

District of Columbia- Yes, 5.8%, Buyer and Seller
Florida- No, 6%, Buyer
Georgia- Yes, 4%, Buyer and Seller
Hawaii- Yes, 4%
Iowa- Yes, 5%, User
Idaho- No, Buyer
Illinois- No, Buyer and Seller
Indiana- 6%, Buyer
Kansas- No, Buyer and Seller
Kentucky- No
Louisiana- Yes, 4%, Buyer
Maine- Yes, 5%, Buyer
Maryland- Yes, 5%, Buyer and Seller
Massachusetts- Yes, 5%, Buyer
Michigan- Yes, 6%, Seller
Minnesota- Yes, 6.5%, Buyer
Mississippi- No, Buyer
Missouri – No, Buyer and Seller
Montana- No Data
Nebraska- Yes, 5.5%, Buyer
Nevada- No
New Hampshire- No Data
New Jersey- Yes, 6%, Buyer
New Mexico- Exempt, 5%, Seller
New York- Yes, 4.25%, Buyer
North Carolina- No
North Dakota- No, Buyer
Ohio- Yes, 6%, User
Oklahoma- No
Oregon- No
Pennsylvania- Yes, 6%, Buyer
Rhode Island- Yes, 7%, Buyer and Seller
South Carolina- Yes, 5%, Buyer
South Dakota- Yes, 4%, User
Tennessee- No
Texas- Yes, 6.25%, Buyer
Utah- Yes, 4.75%, Buyer
Vermont- No
Virginia- Yes, 5%
Washington- No, Buyer
West Virginia- Yes, 6%, Buyer and Seller
Wisconsin- Yes, 5%, Buyer and Seller
Wyoming- Yes, 4%, Buyer

Does your state have rules for determining the location of services? (Those that stated yes are listed below.)

Delaware
North Carolina
Ohio
Wyoming

Does your state exempt sales of services sold to government entities? (Those that stated yes are listed below.)

Alabama
Colorado
Connecticut
District of Columbia
Florida
Georgia
Iowa
Idaho
Illinois
Indiana
Kansas
Kentucky
Louisiana
Maine
Maryland
Minnesota
Mississippi
Missouri
New Jersey
New York
North Carolina
Ohio
Pennsylvania
Rhode Island
South Dakota
Tennessee
Texas
Utah
Vermont
Virginia
West Virginia
Wisconsin
Wyoming

Does your state exempt sales of services sold to nonprofit entities? (Those that stated yes are listed below.)

Alabama
Colorado
Connecticut
District of Columbia
Florida
Illinois
Indiana
Kentucky
Maryland
Minnesota
Missouri
New Jersey
New York
Ohio
Pennsylvania
South Dakota
Tennessee
Texas
Utah
Vermont
West Virginia
Wisconsin
Wyoming

Does your state exempt sales of services sold to federally chartered organizations? (Those that answered yes are listed below.)

Alabama
Indiana
Kansas
Kentucky
Minnesota
Missouri
New Jersey
New York
North Carolina
Pennsylvania
Texas
Utah

Is the tax on services imposed on the buyer or seller?

Alabama- N/A
Alaska- N/A
Arkansas- Seller
Arizona- Seller
California- N/A
Colorado- Buyer
Connecticut- Buyer
Delaware- Buyer and Seller
District of Columbia- Buyer and Seller
Florida- N/A
Georgia- Buyer
Hawaii- N/A
Iowa- Buyer
Idaho- Buyer
Illinois- Buyer and Seller
Indiana- Buyer
Kansas- Buyer and Seller
Kentucky- Seller
Louisiana- Seller
Maine- Buyer
Maryland- Buyer
Massachusetts- Seller
Michigan- Seller
Minnesota- Buyer
Mississippi- Seller
Missouri- Seller
Montana- Seller
Nebraska- Buyer
Nevada- N/A
New Hampshire- N/A
New Jersey- Buyer
New Mexico- Seller
New York- Buyer
North Carolina- Seller
North Dakota- N/A
Ohio- Seller
Oklahoma- N/A
Oregon- Seller
Pennsylvania- Buyer
Rhode Island- Seller
South Carolina- Buyer and Seller
South Dakota- Seller
Tennessee- Seller
Texas- Buyer

Utah- Buyer
Vermont- Buyer
Virginia- Buyer and Seller
Washington- Buyer
West Virginia- Buyer and Seller
Wisconsin- Buyer and Seller
Wyoming- Buyer

*Does your state tax tangible personal property that is purchased for rental or lease?
(The states that stated yes are listed below.)*

California
Delaware
Hawaii
Illinois
Maine
Michigan
Missouri
Nevada
Rhode Island
West Virginia

*Does your state tax the gross receipts from tangible personal property rentals or leases?
(The states that stated yes are listed below.)*

Alabama
Arkansas
Arizona
California
Connecticut
Delaware
District of Columbia
Florida
Georgia
Hawaii
Iowa
Idaho
Indiana
Kansas
Kentucky
Louisiana
Maryland
Massachusetts
Michigan
Minnesota
Mississippi

Missouri

Nebraska
Nevada
New Jersey
New Mexico
New York
North Carolina
North Dakota
Ohio
Oklahoma
Rhode Island
South Carolina
South Dakota
Tennessee
Texas
Utah
Vermont
Virginia
Washington
Wisconsin
Wyoming

*Does your state tax shipping and delivery charges for tangible personal property?
(Those states that stated yes are listed below.)*

Alabama
Arkansas
Arizona
Colorado
Connecticut
Delaware
District of Columbia
Florida
Georgia
Hawaii
Iowa
Indiana
Kansas
Kentucky
Maine
Massachusetts
Michigan
Minnesota
Mississippi
Missouri
Montana

Nebraska
Nevada
New Mexico
New York
North Carolina
North Dakota
Ohio
Pennsylvania
Rhode Island
South Carolina
South Dakota
Tennessee
Texas
Vermont
Washington
West Virginia
Wisconsin

Missouri: Sales Tax on Services

Transportation Services

Income from intrastate transportation of persons

Storage

Marina Service (docking, storage, cleaning, repair)

Utility Service- Industrial Use

Intrastate telephone & telegraph

Cellular telephone services

Electricity

Water

Natural Gas

Other Fuel (including heating oil)

Utility Service- Residential Use

Intrastate telephone & telegraph

Cellular telephone services

Personal Services

Health Clubs, Tanning Parlors, Reducing Salons

Business Services

Photo finishing

Printing

Computer

Software- Package or canned program

Software- Modification to canned program

Internet Service Providers (DSL or other broadband)

Admissions & Amusements

Pari-Mutuel racing events

Amusement park admission & rides

Ballard parlors

Bowling alleys

Circuses and fairs- admission and games

Coin operated video games

Admission to school and college sports events

Membership fees in private clubs

Admission to cultural events

Pinball and other mechanical amusements

Admission to professional sports events

Leases and rentals

- Personal property, short term
- Personal property, long term
- Bulldozers, draglines, construction machinery, short term
- Bulldozers, draglines, construction machinery, long term
- Rental of hand tools to licensed contractors
- Short term automobile rental
- Long term automobile rental
- Aircraft rental to individual pilots, short term
- Aircraft rental to individual pilots, long term
- Hotels, motels, lodging houses
- Trailer parks- overnight

Fabrication, Installation and Repair Services

- Repair material, generally

*****Total Number of Services Taxed- 39*****

General Information about Sales Tax on Services

Total Number of Services listed- 177

Most Taxed Service- Hotels, Motels, and Lodging (Leases) - 50 (Only Oregon does not tax this service)

Least Taxed Service- Interstate Air Courier (billed in-state) (Transportation) - 1 (Only Wyoming taxes this service)

Highest Basic Rate- California at 7.25% (Mississippi, Rhode Island, and Tennessee tax at a basic rate of 7%)

Lowest Basic Rate- Alaska, Montana, New Hampshire, and Oregon at 0% (Delaware taxes 155 services at .384%)

Highest Sales Tax on a Single Service- Arkansas taxes Short Term Automobile Rentals (Leases) at 16%

States that tax the most services-

1. Hawaii- 171 services
2. Washington- 168 services
3. New Mexico- 167 services
4. Delaware- 155 services
5. South Dakota- 154 services

States that tax the least services-

1. Oregon- 0 services
2. Alaska- 1 service
3. New Hampshire- 12 services
4. Illinois and Montana- 20 services
5. Colorado- 25 services